

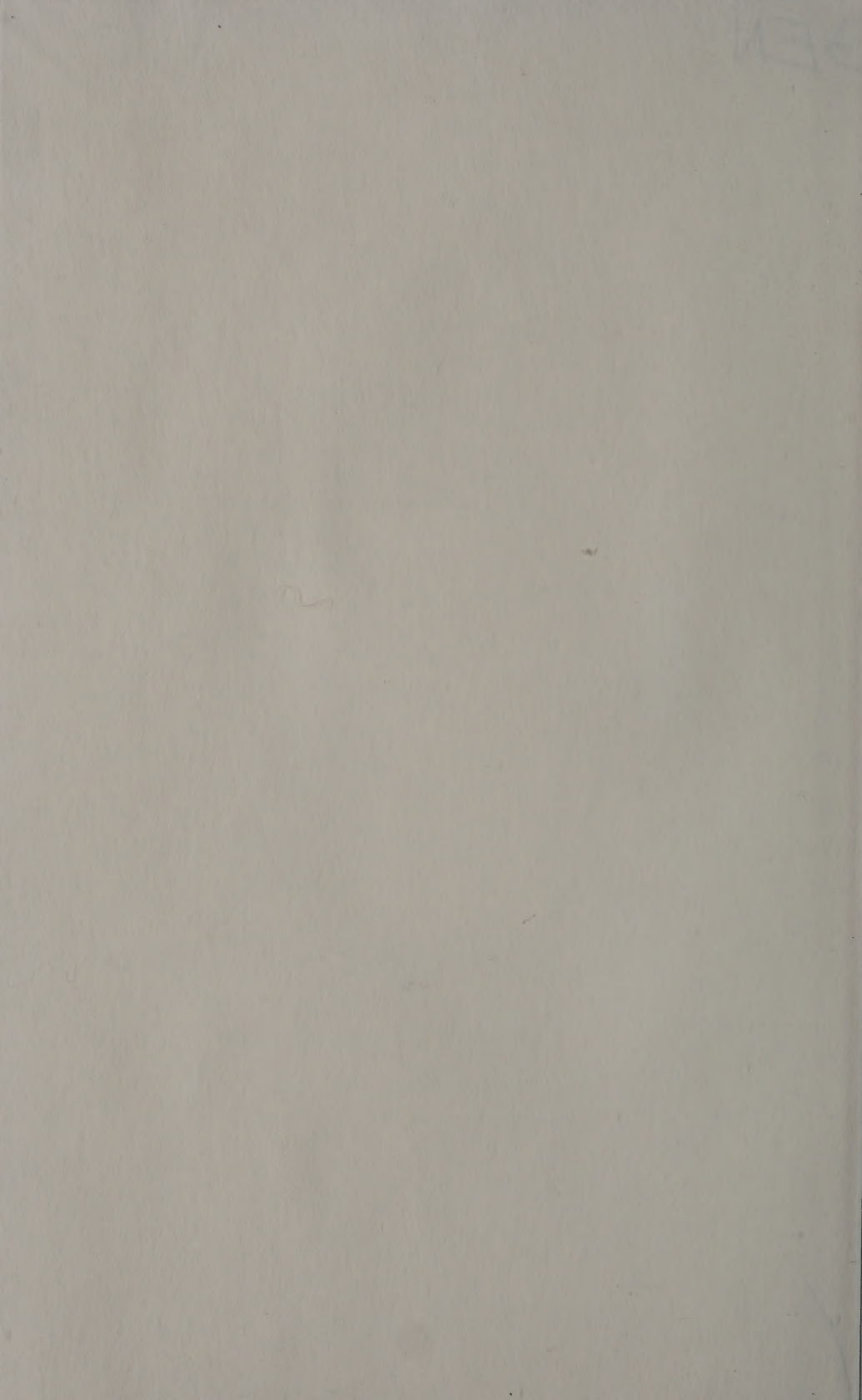




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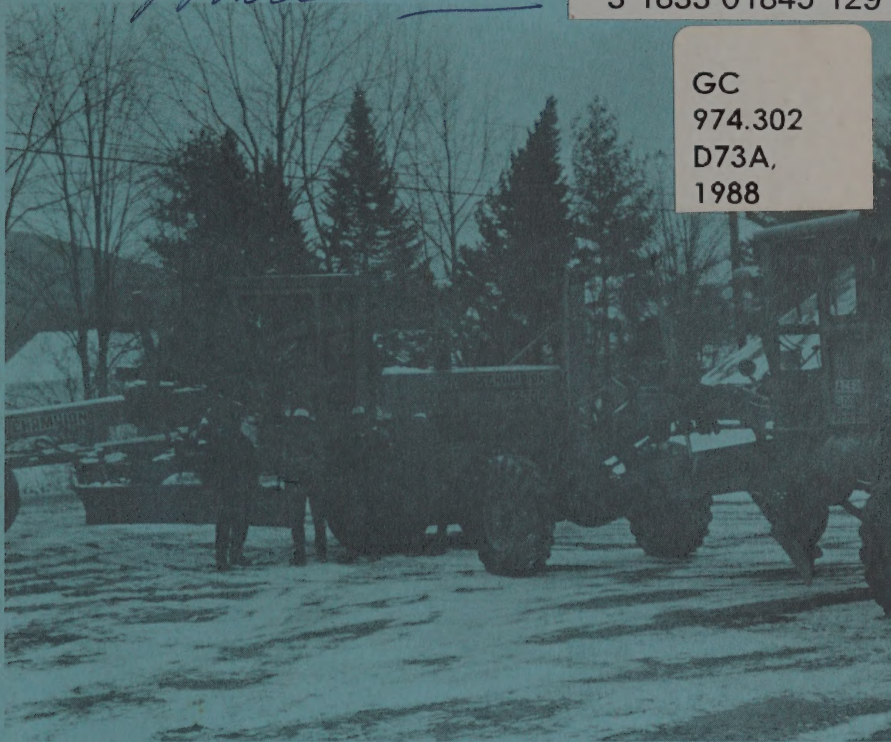
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THE TOWN OF  
**DORSET, VERMONT**  
1988 ANNUAL REPORT

FISCAL YEAR ENDED DECEMBER 31, 1988

*[Handwritten signature]*

## **DORSET**

Chartered .....	August 20, 1761
Population (1987) .....	1,852
Area .....	6 Miles Square
Miles of Town Maintained Roads .....	39.57 Miles
Registered Voters .....	1,459
Voted General Election, November 8, 1988.....	1,093

## **ABOUT THE COVER**

The cover picture shows two of the Town of Dorset's major pieces of equipment - Motor Graders - with the operating crew.



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## Auditor's Report

We have reviewed the financial reports of the Town of Dorset prepared by Peat Marwick Main & Co., Certified Public Accountants, who were engaged by The Board of Selectmen. We have also reviewed the financial reports of the Dorset School District, prepared by Sullivan, Powers & Co., Certified Public Accountants, who were engaged by The School Board. In our opinion, and to the best of our knowledge, these reports fairly represent the financial condition of both the town and the School District as of December 31, 1988 and June 30, 1988 respectively.

The Town has no outstanding debt. On December 31, 1987 The School District borrowed under a Tax Anticipation note \$328,000 at 6.95% with a scheduled maturity of June 30, 1988. This note was prepaid on March 22, 1988. Further, \$374,000 was borrowed at 6.3% on August 12, 1988 with a maturity of June 30, 1989. This Tax Anticipation note remains outstanding.

Francis B. Hamlin, Jr.  
M. Clyde Hein  
Harry A. Howland



Richard Baird

## The Dedicated Staff of the Town of Dorset

Most people agree that Dorset is a fine place in which to live. There are many reasons for this.

One of these reasons is one about which we seldom think and to which we almost never give enough credit. The reference is, of course, to the people who work for the town, who keep it running smoothly and, from the point of view of most, effortlessly. The Selectmen govern, but these people carry out the daily chores of government. Taxes are collected and snow is plowed. Budgets are prepared and streets are graded - and on and on and on!

By featuring pictures of these people in this Annual Report, we are trying, in a very small way, to say Thank You! We appreciate you!



Joseph E. King, Foreman, Timothy Sheldon, Richard Baird, Hiram Sprague



## SELECTMEN'S REPORT

During 1988, the Selectmen dealt with a number of important issues facing Dorset. One issue was the Permit Allocation By-law which was adopted as an Amendment to the Interim Subdivision Regulations. This By-law allows two building permits per year for a minor development of four lots or less. The Permit Allocation By-law was presented to the Board of Selectmen by the petition process.

In September of 1988, Vicon Recovery Systems filed for Chapter 7 bankruptcy status. This action caused the Town of Dorset and other Northshire towns to deal with the very serious problem of trash disposal. As of this report, a temporary solution has been found and a long term solution to the problem remains in negotiations.

A town reappraisal is being conducted by the Listers with the assistance of a professional appraisal firm. This reappraisal will be completed with the establishment of a new grand list by April 30, 1989. Your cooperation in this matter will continue to be appreciated by the Selectmen and the Listers.

The Town of Dorset purchased a new international diesel dump truck in 1988 along with a used tractor and mowing machine. An electric generator was installed in the Town Office for emergency use. The Selectmen wish to advise the taxpayers that the town was reimbursed \$16,759.97 by the State of Vermont as a result of expenses incurred during the October 4, 1987 storm.

The Bennington County Sheriff's department continues to patrol the town with special attention being given to the two villages and outlying areas. The Selectmen have again found this service to satisfactorily meet the needs of the town and to be cost effective.

We are pleased to inform the voters that the 1988 audit of the town's books by our accounting firm has been completed revealing a fund balance surplus (\$71,349). This was accomplished by town government with the support of the Dorset taxpayers.

THE SELECTMEN WISH TO REMIND DORSET TAXPAYERS THAT DELINQUENT PROPERTY TAXES BECOME LEGAL LIENS AGAINST THE PROPERTY. THE LAW ALLOWS THE TOWN TO HOLD TAX SALES TO COLLECT OUTSTANDING PROPERTY TAXES. THE SELECTMEN WILL CONTINUE TO PLACE DELINQUENT TAX PROPERTIES ON THE PROPOSED TAX SALE LIST IN AN EFFORT TO OBTAIN TOTAL TAX COLLECTION.

The Town Crew has been selected as the theme for the 1988 Town Report by the Board of Auditors. They are deserving of this


recognition for their continued service to the Town of Dorset. We sincerely thank them for their tireless efforts to meet the town's needs.

In addition, the Selectmen wish to express appreciation to the Planning Commission, Zoning Board of Adjustment, Zoning Administrator, Board of Listers, Board of Auditors, Town Clerk, Assistant Town Clerk, Secretary, and Treasurer for their fine efforts during 1988. Lastly, the Board of Selectmen wish to thank the taxpayers of Dorset for their continued support.

 William Mahlmann

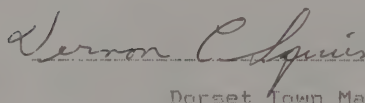
 Peter Sturges

 Warren Crawford

 James Faszholz

 David Wilson

Dorset Board of Selectmen

 Vernon Squiers

Dorset Town Manager





Peat Marwick

Certified Public Accountants

Peat Marwick Main & Co.

115 Elm Street

P.O. Box 319

Bennington, VT 05201

Independent Auditors' Report

The Board of Selectmen  
Town of Dorset  
Dorset, Vermont

We have audited the general purpose financial statements of the Town of Dorset, Vermont as of and for the year ended December 31, 1988, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Dorset, Vermont, at December 31, 1988, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements and schedules listed in the accompanying table of contents as additional information are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Dorset, Vermont. This information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Peat Marwick Main & Co.*

January 12, 1989



Vt. Reg. No. 92-0000241

Member Firm of

Klynveld Peat Marwick Goerdeler

TOWN OF DORSET, VERMONT  
Combined Balance Sheet - All Fund Types and Account Group  
December 31, 1988

	Governmental		Fiduciary Fund Types	Account		Totals (Memorandum Only)
	Fund Types			Group		
	General Fund	Special Fund		Trust Funds	Fixed Assets	1988
<u>Assets</u>						
Cash (note 3)	\$ 108,791	39,492	-	-	148,283	140,835
Certificates of deposit (note 3)	-	176,837	165,788	-	342,625	318,896
Property taxes receivable, less allowance for abatements and uncollectible accounts of \$1,642	39,298	-	-	-	39,298	33,370
Other receivables	6,929	-	-	-	6,929	26,371
Due from other funds	66,607	2,247	-	-	68,854	485
Marketable securities, at cost (approximate market value \$2,872)	-	-	2,704	-	2,704	2,704
Property and equipment (note 4)	<u>\$ 221,625</u>	<u>216,576</u>	<u>168,492</u>	<u>536,838</u>	<u>536,838</u>	<u>508,370</u>
					<u>1,145,531</u>	<u>1,031,031</u>
<u>Liabilities and Fund Equity</u>						
<u>Liabilities:</u>						
Accounts payable	5,387	-	-	-	5,387	4,940
Accrued salaries & wages	818	-	-	-	818	-
Accrued compensated absences	2,124	-	-	-	2,124	733
Accrued employee withholdings, payroll taxes and retirement expense	8,188	-	-	-	8,188	5,580
Advance tax payments	131,512	-	-	-	131,512	160,652
Due to other funds	<u>2,247</u>	<u>38,200</u>	<u>28,407</u>	<u>-</u>	<u>68,854</u>	<u>485</u>
	<u>150,276</u>	<u>38,200</u>	<u>28,407</u>	<u>-</u>	<u>216,883</u>	<u>172,390</u>
<u>Fund equity:</u>						
Investment in general fixed assets	-	-	-	536,838	536,838	508,370
Fund balance:	-	-	24,204	-	24,204	24,204
Reserved - donor	71,349	180,376	115,881	-	367,606	326,067
Unreserved	<u>71,349</u>	<u>180,376</u>	<u>140,085</u>	<u>536,838</u>	<u>928,641</u>	<u>858,641</u>
	<u>\$ 221,625</u>	<u>216,576</u>	<u>168,492</u>	<u>536,838</u>	<u>1,145,531</u>	<u>1,031,031</u>

See accompanying notes to general purpose financial statements.



TOWN OF DORSET, VERMONT

Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances - All Governmental Fund Types  
and Expendable Trust Funds

Year Ended December 31, 1988

	Governmental Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	
	General Fund	Special Revenue Fund	Expendable Trust Funds	1988	1987
Revenues:					
Taxes (note 2)	\$ 1,946,492	-	-	1,946,492	1,718,490
Permits and licenses	3,225	-	-	3,225	2,638
Intergovernmental revenues	65,348	-	-	65,348	60,651
Fees and charges	27,273	-	-	27,273	27,817
Interest and dividends	16,465	15,696	9,246	41,407	33,269
Fines collected	-	-	18,964	18,964	3,527
Other	22,568	-	197	22,765	4,255
	<u>2,081,371</u>	<u>15,696</u>	<u>28,407</u>	<u>2,125,474</u>	<u>1,850,647</u>
Expenditures:					
Administration	192,000	-	-	192,000	189,487
Appropriations	5,000	-	28,407	33,407	18,423
General services	243,082	-	-	243,082	265,802
Equipment	-	38,200	-	38,200	-
School district	1,577,246	-	-	1,577,246	1,378,446
	<u>2,017,328</u>	<u>38,200</u>	<u>28,407</u>	<u>2,083,935</u>	<u>1,852,158</u>
Excess (deficiency) of revenues over expenditures	64,043	(22,504)	-	41,539	(1,511)
Other financing sources (uses):					
Operating transfers in (out)	(10,000)	9,995	5	-	(454)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	54,043	(12,509)	5	41,539	(1,965)
Fund balance, January 1	<u>17,306</u>	<u>192,885</u>	<u>115,876</u>	<u>326,067</u>	<u>328,032</u>
Fund balance, December 31	\$ <u>71,349</u>	<u>180,376</u>	<u>115,881</u>	<u>367,606</u>	<u>326,067</u>

See accompanying notes to general purpose financial statements.

TOWN OF DORSET, VERMONT

Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual

General Fund

Year Ended December 31, 1988

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
General fund (note 2)	\$ 346,111	369,246	23,135
School district (note 2)	<u>1,577,246</u>	<u>1,577,246</u>	<u>-</u>
	<u>1,923,357</u>	<u>1,946,492</u>	<u>23,135</u>
Permits and licenses:			
Alcoholic beverages	950	1,035	85
Dog licenses	900	1,011	111
Zoning	<u>800</u>	<u>1,179</u>	<u>379</u>
	<u>2,650</u>	<u>3,225</u>	<u>575</u>
Intergovernmental revenue:			
State shared interests:			
State highway aid	57,000	61,240	4,240
School district	<u>3,000</u>	<u>4,108</u>	<u>1,108</u>
	<u>60,000</u>	<u>65,348</u>	<u>5,348</u>
Fees and charges:			
Town clerk fees	-	15,973	15,973
Delinquent tax collector fees	<u>-</u>	<u>11,300</u>	<u>11,300</u>
	<u>-</u>	<u>27,273</u>	<u>27,273</u>
Interest earnings	-	16,465	16,465
Other income	<u>-</u>	<u>22,568</u>	<u>22,568</u>
	<u>1,986,007</u>	<u>2,081,371</u>	<u>95,364</u>

(Continued)



TOWN OF DORSET, VERMONT

Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual, Continued

General Fund

Year Ended December 31, 1988

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Expenditures:			
Administration:			
Salaries	\$ 67,720	66,859	861
Town Manager's expense	4,500	4,500	-
Town Clerk fees	-	14,989	(14,989)
Assistant Town Clerk fees	-	1,229	(1,229)
Town office maintenance	1,600	1,670	(70)
Listers' expense	3,000	21,065	(18,065)
Town Clerk's office expense	3,000	3,600	(600)
Outside auditors	4,350	4,350	-
Utilities	6,000	5,554	446
Town office, treasurer and tax collector expense	1,650	1,743	(93)
Town reports, printing and postage	2,500	2,737	(237)
Legal expense and professional services	12,000	7,923	4,077
Town meeting and election expense	1,500	1,066	434
Payroll tax expense	12,800	12,311	489
County tax and assessments	14,000	13,748	252
Computer	2,200	2,186	14
Planning commission and zoning expense	24,100	8,935	15,165
Board of Civil Authority	2,200	2,453	(253)
Delinquent Tax Collector fees	-	11,300	(11,300)
General office expense	1,500	2,782	(1,282)
Property tax mapping	1,900	1,000	900
	<u>166,520</u>	<u>192,000</u>	<u>(25,480)</u>

(Continued)

TOWN OF DORSET, VERMONT

Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual, Continued

General Fund

Year Ended December 31, 1988

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Appropriations:			
East Dorset Fire District	\$ 1,200	1,200	-
Dorset Fire District	1,200	1,200	-
Dorset Village Library	250	250	-
Memorial Day Observance and Flags	300	300	-
Animal Shelter	550	550	-
Regional Planning Commission	<u>1,500</u>	<u>1,500</u>	<u>-</u>
	<u>5,000</u>	<u>5,000</u>	<u>-</u>
General services:			
Insurance and bonds	28,000	23,693	4,307
Health insurance	12,000	12,605	(605)
Interest expense	2,250	3,999	(1,749)
Town shed	1,000	830	170
Highway and roads	125,750	123,233	2,517
Equipment maintenance	32,150	24,692	7,458
Equipment purchases	850	4,119	(3,269)
Contingent fund	2,200	2,097	103
Landfill	18,716	17,616	1,100
Dispatch system	8,500	8,500	-
Employees' Christmas	150	150	-
Vermont Municipal Employees'			
Retirement System	8,000	6,254	1,746
Vermont League of Cities and Towns	550	585	(35)
Dog damage	600	-	600
Dorset fire permits	125	134	(9)
Fourth of July celebration	500	500	-
R.S.V.P.	1,250	1,250	-
Southwestern Vermont Area			
Agency on Aging	800	800	-
Dorset Nursing Association	6,500	6,500	-
Bennington-Rutland			
Opportunity Council	525	525	-
Manchester Rescue Squad	<u>5,000</u>	<u>5,000</u>	<u>-</u>
	<u>255,416</u>	<u>243,082</u>	<u>12,334</u>
School District	<u>1,577,246</u>	<u>1,577,246</u>	<u>-</u>
	<u>2,004,182</u>	<u>2,017,328</u>	<u>(13,146)</u>

(Continued)



TOWN OF DORSET, VERMONT

Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual, Continued

General Fund

Year Ended December 31, 1988

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Excess (deficiency) of revenues over expenditures	\$ <u>(18,175)</u>	<u>64,043</u>	<u>82,218</u>
Other financing sources (uses):			
Operating transfers in (out):			
Equipment replacement fund	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(28,175)	54,043	82,218
Fund balance, January 1, 1988	<u>17,306</u>	<u>17,306</u>	<u>-</u>
Fund balance, December 31, 1988	\$ <u><u>(10,869)</u></u>	<u><u>71,349</u></u>	<u><u>82,218</u></u>

See accompanying notes to general purpose financial statements.

TOWN OF DORSET, VERMONT

Combined Statement of Revenues, Expenses and  
Changes in Fund Balances

All Nonexpendable Trust Funds

December 31, 1988

	Fiduciary Fund Type Non-expendable Trust Funds
Revenues:	
Interest and dividend income	\$ 1,787
Expenses:	
Appropriations	<u>1,787</u>
Excess of revenue over expenses	-
Fund balance, January 1, 1988	<u>24,204</u>
Fund balance, December 31, 1988	\$ <u><u>24,204</u></u>

See accompanying notes to general purpose financial statements.



Motor Graders



TOWN OF DORSET, VERMONT

Notes to General Purpose Financial Statements

December 31, 1988

(1) Summary of Significant Accounting Policies

(a) Definition of Entity

The Town of Dorset, Vermont, is a unit of local government chartered by the State of Vermont. The Town operates under a Board of Selectmen - Manager form of government and provides services as outlined in its charter.

The financial statements of the Town of Dorset, Vermont, include all of the financial activity of the general government, special revenue fund and trust funds. All these components are included because they are under the direct control of the Board of Selectmen and the Town Manager. The Town exercises significant oversight, and financial interdependence exists.

The financial statements of the Town of Dorset, Vermont, do not include the financial activity of the Dorset School District. This is excluded from the financial statements of the Town because the Board of Selectmen and Town Manager do not have control over the District. The Town does not exercise significant oversight with respect to the Dorset School District and no financial interdependence exists. The majority of transactions between the two entities relate to the levying and collecting of property taxes.

(b) Basis of Presentation - Fund Accounting

The financial transactions of the Town are recorded in funds and an account group, each of which is considered a separate accounting entity. Each fund consists of a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements of this report, into two broad categories of funds and one account group, as follows:

Governmental Funds

General Fund - The General Fund is used to account for all revenues and expenditures applicable to the general operations of governmental agencies of the Town. All general operating revenues which are not restricted as to use by sources external to the Town are recorded in the General Fund.

Special Revenue Fund - Special Revenue Funds are operating funds for which the use of revenues is restricted, generally by federal and state governments. The Town uses one special revenue fund: the Equipment Replacement Fund.

(Continued)

## TOWN OF DORSET, VERMONT

### Notes to General Purpose Financial Statements, Continued

#### Fiduciary Funds

Expendable and Nonexpendable Trust Funds - The Town of Dorset, Vermont, uses both expendable and nonexpendable trust funds to account for assets held by the Town in a trustee capacity for individuals, private organizations, other governments or other funds. Expendable trust funds are accounted for in essentially the same manner as governmental funds. The Town uses ten expendable trust funds:

Town Building and Furnace Fund	Recreational Development Fund
Police Account	Landfill
Flood Money	Bridge No. 23
Unemployment Insurance Fund	Property Tax Mapping Fund
Sign Fund	State Land Use Tax Credit Fund

The Town uses three nonexpendable trust funds:

Dillon Trust Fund  
East Dorset Cemetery Fund  
Glebe Land Sales Fund

#### General Fixed Assets

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by measurement focus. All governmental funds and all expendable trust funds are accounted for on a spending or financial flow measurement focus. This means that generally only current assets and current liabilities are included on the balance sheets. The reported fund balance is considered a measure of available spendable resources. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a specific period.

The General Fixed Assets Account Group is not a fund since it does not reflect available financial resources. It is the accounting record of the general fixed assets and certain associated information.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Public domain general fixed assets (infrastructure), consisting of certain improvements other than buildings (e.g., streets, bridges), are not capitalized. No depreciation has been provided on general fixed assets.

(Continued)

TOWN OF DORSET, VERMONT

Notes to General Purpose Financial Statements, Continued

(c) Basis of Accounting

Basis of accounting refers to when revenues are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property taxes, except for School District taxes (see Note 2), are considered "measurable" when levied and are recognized as revenue at that time. Gross receipts and other income are considered "measurable" when received and are recognized as revenue at that time.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

All nonexpendable trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized in the period incurred. A statement of changes in financial position for the nonexpendable trust funds is not presented because it would provide no additional information to the user.

(d) Budgets and Budgetary Accounting

The Town follows these procedures in establishing the budgetary data for the General Fund reflected in the financial statements:

1. The Town Manager prepares the annual operating budget for the General Fund for the Town's year ended December 31. The operating budget includes proposed expenditures and the means of financing them. The Town Manager submits the budget to the Board of Selectmen for approval and presentation to the voters.
2. After the budget is approved, the Town distributes to its citizens a "Town Report" which contains the warning for the annual town meeting and the proposed operating budget for the year.
3. In March of the current year, an annual Town meeting is held and the budget is legally enacted by a general Town vote.
4. Budget revisions must be approved by the Board of Selectmen.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund.
6. The Budget for the General Fund is adopted on a basis consistent with generally accepted governmental accounting principles. The budgeted amounts are as originally adopted.
7. Appropriations not expended by year-end are carried into the following fiscal year.

(Continued)



TOWN OF DORSET, VERMONT

Notes to General Purpose Financial Statements, Continued

(e) General Fixed Assets

The basis of the various items comprising property and equipment is recorded at original cost where available, or at estimated cost. Property and equipment additions are recorded as expenditures in the governmental funds in the year of acquisition.

(f) Retirement Plan

The Town of Dorset, Vermont, funds accrued pension cost. Town employees are members of the state administered Vermont Municipal Employees' Retirement System. The Town and its employees each contribute a statutory percentage of compensation to the system.

(g) Encumbrance Accounting

Encumbrances outstanding at year end are recorded as a reservation of fund balance in the Town's governmental funds, since they do not constitute expenditures or liabilities.

(h) Accrued Compensated Absences

The compensated absences of the Town include unpaid vacation pay and sick pay. The current portion of accumulated unpaid vacation pay and vested sick pay is accrued when incurred in governmental funds (using the modified accrual basis of accounting). The long-term portion is not recorded because it is immaterial.

(i) Total Columns on Combined Statements

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in fund balances in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(j) Interest Income Allocation

Funds of the expendable trust funds and the equipment replacement fund are combined to purchase a single certificate of deposit. The interest income is allocated among the funds based on the percentage of the certificate purchase price contributed by each fund to the total purchase price.

(2) Property Taxes

Property taxes attach as an enforceable lien on property as of January 1st. General fund taxes are levied in the middle of August and are payable the beginning of October. School District taxes are levied in the middle of August and are payable one-half the beginning of October and one-half in the middle of March.

Included in advance tax payments at December 31, 1988 are amounts collected on behalf of the School District. These amounts must be remitted to the School District when due in March, 1989. The Town has use of these funds from the time they are collected until they are remitted to the Dorset School District.

(Continued)

TOWN OF DORSET, VERMONT

Notes to General Purpose Financial Statements, (Continued)

(3) Deposits with Financial Institutions

Deposits

Deposits are made in more than one financial institution and are carried at cost plus accrued interest.

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Fund</u>
Insured by Federal Deposit Insurance Corporation	\$ 100,000 1,500	100,000 1,500	General Fund Glebe Land Sales Fund
Uninsured and uncollateralized:	8,791 20,000 <u>360,617</u> \$ <u>490,908</u>	8,791 20,000 <u>360,617</u> <u>490,908</u>	General Fund Dillon Trust Fund Various (pooled funds)

Investments

Marketable securities consist of mutual fund shares and are carried at the lower of aggregate cost or market value.

(4) Property and Equipment

Property and equipment consisted of the following:

	<u>Balance Dec. 31, 1987</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance Dec. 31, 1988</u>
General Fixed Assets:				
Land	\$ 9,900	-	-	9,900
Office building and improvements	170,626	-	-	170,626
Office equipment and furniture	20,163	-	-	20,163
Equipment, machinery and fixtures	<u>307,681</u>	<u>52,152</u>	<u>23,684</u>	<u>336,149</u>
	\$ <u>508,370</u>	<u>52,152</u>	<u>23,684</u>	<u>536,838</u>

(5) Commitments

The Town has entered into a contract to have all property in the Town appraised for property tax valuation purposes. The contract cost of \$38,000 covers a two year period ending June 1989. At December 31, 1988, \$19,000 remained to be paid on the contract.

TOWN OF DORSET, VERMONT

Notes to General Purpose Financial Statements, (Continued)

(6) Pension Plan

The Town participates in the Vermont Municipal Employees' Retirement System (VMERS). The VMERS is a cost sharing multiple public employer retirement system. Obligations of employers and employees to contribute and benefits to employees are governed by Vermont Statutes and Social Security Law. The system offers a wide range of plans and benefits which are related to years of service and final average salary, vesting of retirement benefits, death and disability benefits and optional methods of benefit payments. All benefits generally vest after ten years of credited service.

The total payroll for all employees of the Town for the year ended December 31, 1988 was \$164,037 of which \$130,011 was attributable to the VMERS. Contributions payable to the VMERS are calculated on the basis of salaries paid during the system's fiscal year ending June 30 and are made in accordance with funding requirements determined by the system's actuaries. The \$6,254 of employer contributions paid to the VMERS in the Town's 1988 fiscal year represented 4.8% of the covered payroll for that period. The Town funds its portion of the retirement contribution from the General Fund.

The Pension Benefit Obligation (PBO) of credited projected benefits is a standardized disclosure measure of the actuarial present value of pension benefits, adjusted for the effects of projected salary increases estimated to be payable in the future as a result of employees service to date. The retirement systems do not make separate measurements for individuals employers.

The PBO of credited projected benefits at July 1, 1987 for the VMERS, determined through an actuarial valuation performed as of that date, was \$17,871,235. The net assets available to pay benefits at that date was \$22,489,412.

Historical trend information showing the progress in accumulating sufficient assets to pay benefits when due will be presented in the June 30, 1988 annual financial report of the system when it is issued. Additional detailed information concerning the system will also be available in that report.



TOWN OF DORSET, VERMONT  
Combining Balance Sheet  
All Fiduciary Fund Types  
December 31, 1988

	Expendable Trust Funds							Nonexpendable Trust Funds					Totals Year Ended Dec. 31, 1988	
	Town Building Fund	Police Account	Flood Money	Unemploy- ment Insurance Fund	Sign Fund	Recrea- tional Develop- ment Fund	Landfill	Bridge No. 23	Property Tax Mapping Fund	State Land Use Tax Credit Fund	Dillon Trust Fund	East Dorset Cemetery Fund	Glebe Land Sales Fund	
Cash - certificates of deposit	\$ 7,342	29,451	13,272	25,139	-	14,911	44,074	6,214	2,439	846	20,000	-	1,500	165,788
Marketable securities, at cost (market value \$2,872)	-	-	-	-	-	-	-	-	-	-	-	2,704	-	2,704
Due from other funds	<u>7,342</u>	<u>29,451</u>	<u>13,272</u>	<u>25,139</u>	<u>-</u>	<u>14,911</u>	<u>44,074</u>	<u>6,214</u>	<u>2,439</u>	<u>846</u>	<u>20,000</u>	<u>2,704</u>	<u>1,500</u>	<u>168,492</u>
Liabilities and Fund Balance														
Due to other funds	7,147	17,260	-	-	-	4,000	-	-	-	-	-	-	-	28,407
	<u>7,147</u>	<u>17,260</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,407</u>
Fund balance (deficit):														
Reserved - Donor	-	-	-	-	-	-	-	-	-	-	20,000	2,704	1,500	24,204
Unreserved	795	12,191	13,272	25,139	-	10,911	44,074	6,214	2,439	846	-	-	-	115,881
	<u>795</u>	<u>12,191</u>	<u>13,272</u>	<u>25,139</u>	<u>-</u>	<u>10,911</u>	<u>44,074</u>	<u>6,214</u>	<u>2,439</u>	<u>846</u>	<u>20,000</u>	<u>2,704</u>	<u>1,500</u>	<u>140,085</u>
	\$ 7,342	29,451	13,272	25,139	-	14,911	44,074	6,214	2,439	846	20,000	2,704	1,500	165,492
	<u>7,342</u>	<u>29,451</u>	<u>13,272</u>	<u>25,139</u>	<u>-</u>	<u>14,911</u>	<u>44,074</u>	<u>6,214</u>	<u>2,439</u>	<u>846</u>	<u>20,000</u>	<u>2,704</u>	<u>1,500</u>	<u>165,492</u>

## TOWN OF DORSET, VERMONT

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances

## All Expendable Trust Funds

December 31, 1988

	Expendable Trust Funds									
	Town Building and Furnace Fund	Police Account	Flood Money	Unemployment Insurance Fund	Sign Fund	Recreational Development Fund	Landfill	Bridge No. 23	Property Tax Mapping Fund	State Land Use Tax Credit Fund
Revenues:										Totals
Interest and dividend income	\$ 567	775	981	1,857	-	1,102	3,257	459	180	48
Fines collected	-	18,964	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
	<u>567</u>	<u>19,739</u>	<u>981</u>	<u>1,857</u>	<u>-</u>	<u>1,102</u>	<u>3,257</u>	<u>459</u>	<u>180</u>	<u>245</u>
Expenditures:										
Appropriations	<u>7,147</u>	<u>17,260</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	(6,560)	2,479	981	1,857	-	(2,898)	3,257	459	180	245
Other financing sources (uses):										
Operating transfers in (out)	-	-	-	-	5	-	-	-	-	-
										5
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(6,560)	2,479	981	1,857	5	(2,898)	3,257	459	180	245
Fund balance, January 1, 1988	<u>7,355</u>	<u>9,712</u>	<u>12,291</u>	<u>23,282</u>	<u>(5)</u>	<u>13,809</u>	<u>40,817</u>	<u>5,755</u>	<u>2,259</u>	<u>601</u>
Fund balance (deficit), December 31, 1988	<u>\$ 795</u>	<u>12,191</u>	<u>13,272</u>	<u>25,139</u>	<u>-</u>	<u>10,911</u>	<u>44,074</u>	<u>6,214</u>	<u>2,439</u>	<u>846</u>

## TOWN OF DORSET, VERMONT

Schedule 3Combining Statement of Revenues, Expenses,  
and Changes in Fund Balances

## All Nonexpendable Trust Funds

December 31, 1988

	Dillon Trust Fund	East Dorset Cemetery Fund	Glebe Land Sales Fund	Totals
Revenues:				
Interest and dividend income	\$ <u>1,520</u>	<u>140</u>	<u>127</u>	<u>1,787</u>
Expenses:				
Appropriations	<u>1,520</u>	<u>140</u>	<u>127</u>	<u>1,787</u>
Excess of revenues over expenses	-	-	-	-
Fund balance, January 1, 1988	<u>20,000</u>	<u>2,704</u>	<u>1,500</u>	<u>24,204</u>
Fund balance, December 31, 1988	\$ <u><u>20,000</u></u>	<u><u>2,704</u></u>	<u><u>1,500</u></u>	<u><u>24,404</u></u>



Jane P. Beebe, Assistant Town Clerk



## TOWN OF DORSET, VERMONT

## Schedule of General Fund Cash Receipts and Disbursements

Year Ended December 31, 1988

General Fund cash balance, beginning of year			\$ 129,470
Revenues	\$ 2,081,371		
Deduct:			
Increase in due from other funds	(66,607)		
Increase in property taxes receivable	(5,928)		
Decrease in advance tax payments	<u>(29,140)</u>	1,979,696	
Add:			
Tax anticipation note proceeds		200,000	
Decrease in other receivables		19,442	2,199,138
Expenditures	2,017,328		
Deduct:			
Increase in accrued compensated absences	(1,391)		
Increase in accrued employee withholdings, payroll taxes and retirement expense	(2,608)		
Increase in accounts payable	(927)		
Increase in due to other funds	(1,767)		
Increase in accrued salaries and wages	(818)		
Add:			
Transfers out	<u>10,000</u>	2,019,817	
Payment of tax anticipation note		<u>200,000</u>	<u>2,219,817</u>
General Fund cash balance, end of year			\$ <u><u>108,791</u></u>

## TOWN OF DORSET, VERMONT

## Schedule of Taxes Raised

Year Ended December 31, 1988

## Taxes assessed and billed:

## Real estate and personal property:

Taxes due March 1988, 1987 grand list

\$1,467,251 @ \$.49 \$ 718,953

Taxes due October, 1988, 1988 grand list

\$1,525,330 @ \$.81 1,235,517

Net decrease due to errors and omissions (7,978)

Total property taxes billed \$ 1,946,492

## Taxes accounted for:

## Collections:

Property 1,765,720

## Delinquent taxes to collector:

Property 180,772

Total taxes accounted for \$ 1,946,492

## TOWN OF DORSET, VERMONT

## Schedule of Taxes Raised by Rates and Divisions

December 31, 1988

	General Fund	School	Totals
Taxes assessed and billed:			
General fund:			
Taxes due October 16, 1988,			
1988 grand list of \$1,525,330			
@ \$.24	\$ 366,079	-	366,079
School:			
Taxes due March 20, 1988,			
1987 grand list of \$1,467,251			
@ \$.49	-	718,953	718,953
Taxes due October 16, 1988,			
1988 grand list of \$1,525,330			
@ \$.57	-	869,438	869,438
Net decrease due to errors			
and omissions	(7,978)	-	(7,978)
	358,101	1,588,391	1,946,492
Transfers from school to general			
fund for amount in excess of school			
budget figures	11,145	(11,145)	-
Total property taxes billed	\$ 369,246	1,577,246	1,946,492
Taxes accounted for:			
Collections of property taxes by			
Town Manager	1,765,720	-	1,765,720
Payments to Dorset School District	(1,577,246)	1,577,246	-
Delinquent taxes to collector	180,772	-	180,772
Total taxes accounted for	\$ 369,246	1,577,246	1,946,492



TOWN OF DORSET, VERMONT  
Schedule of Delinquent Taxes  
December 31, 1988

<u>Tax Years</u>	<u>Balance Dec. 31, 1987</u>	<u>To Collector</u>	<u>Collections</u>	<u>Abatements and Corrections</u>	<u>Balance Dec. 31, 1988</u>
Property taxes:					
1985	\$ 127	-	40	-	87
1986	3,141	-	1,927	-	1,214
1987	31,744	-	24,522	-	7,222
1988	<u>-</u>	<u>180,772</u>	<u>148,162</u>	<u>193</u>	<u>32,417</u>
	\$ <u>35,012</u>	<u>180,772</u>	<u>174,651</u>	<u>193</u>	<u>40,940</u>



Hiram Sprague

TOWN OF DORSET, VERMONT

Reconciliation of Tax Collections to Tax Revenue

Year Ended December 31, 1988

Collections on taxes due in current year:	
Town Manager	\$ 1,765,720
Delinquent tax collector	<u>174,651</u>
Total taxes received	<u>1,940,371</u>
Increase in delinquent taxes - receivable:	
Balance - December 31, 1988	39,298
Balance - December 31, 1987	<u>33,370</u>
	5,928
Corrections and abatements	<u>193</u>
	<u>6,121</u>
Current year tax revenues	\$ <u><u>1,946,492</u></u>

# TOWN OF DORSET DELINQUENT TAXES

October 1985

Butler, Florence	balance due	\$	\$87.02
------------------	-------------	----	---------

March 1986

Butler, Florence	87.60		
Mason, Louis J. Jr.	balance due	19.40	
Zahner, Donald & Mary		726.00	833.00

October 1986

Butler Florence	153.30		
Mason, Louis J. Jr	77.70		
Shelmandine, Arthur & Laurel	balance due	150.00	381.00

March 1987

Butler, Florence	107.31		
Mason, Louis J. Jr.	54.39		
Mason, Louis J. Jr. & Arthur	balance due	24.05	
Neave, Charles T./Photographer	12.25		
Read, Walter Jr. & Roberta	258.18		
Reed, William & Ruth	25.97		
Shelmandine, Arthur & Laurel	344.96		854.11

October 1987

Butler, Florence	157.68		
Dorset Real Estate c/o George Warburton	20.16		
Firestone Financial Corp.	20.88		
Freeman, Eugene A. & Patricia A.	balance due	65.56	
Frost, Clyde W. & Const. A.	213.12		
Frost, Robert P.	189.36		
Frost Inc.	2,342.88		
Frost Inc.	144.00		
Harris, John R. & Helen B.	balance due	30.08	
Hart, Allie/Melhado, Helen	564.48		
Mason, Louis J. Jr.	7.20		
Mason, Louis J. Jr.	79.92		
Mason, Louis J. Jr. & Arthur	balance due	38.40	
Patten Corp. N.E. Inc.	72.00		
Phillips, Russell A.	balance due	70.75	
Read, Walter Jr. & Roberta	419.04		
Reed, William & Ruth.	38.16		
Shelmandine, Arthur & Laurel	506.88		
Tate, William III	239.04		
Tate, William III	1,046.16		

Wilson Contract. Co.	36.00	
Yrsha, Joseph & Melinda	66.24	6,367.99
March 1988		

Bowen, Carroll B. & Mary Lou	277.85	
Butler, Florence	107.31	
Dorset Inn, c/o Koks, Alexis & Hanneke	4,155.16	
Dorset Inn, c/o Koks, Alexis & Hanneke	122.50	
Dorset Real Estate c/o George Warburton	13.72	
Firestone Financial Corp.	14.21	
Freeman, Eugene A. & Patricia A.	119.21	
Gilbert, Charles B.	634.55	
Harris, John R. & Helen B.	190.61	
Hart, Allie/Melhado, Helen	384.16	
Hicks, Barbara/Schmidt, G.	609.07	
Lethbridge, Richard D. & Marion K.	496.37	
Mason, Louis J.	4.90	
Mason, Louis J. Jr.	54.39	
Mason, Louis J. Jr. & Arthur	balance due 26.13	
Norman, Geoffrey & Marsha	669.14	Balance Due
PattenCorp. N.E. Inc.	49.00	
Phillips, Russell	52.92	
Read, Walter Jr. & Roberta D.	285.18	
Reed, William & Ruth	25.97	
Shelmandine, Arthur & Laurel	344.96	
Tate, William III	162.68	
Tate, William/Lankering, Phyllis	711.97	
Wilson Construct. Company	24.59	
Yrsha, Joseph & Melinda D	45.08	\$9,531.88

October 1988

Bickford, Elsie D. Trust	297.27
Bowen, Carroll & Mary Lou	376.65
Brown, A. Brooks	219.51
Butler, Florence	171.72
Campbell, Lillian F.	124.74
Dorset Real Estate c/o George Warburton	22.68
Firestone Financial Corp.	23.49
Freeman, Eugene & Patricia	197.64
Gilbert, Charles B.	1,040.85
Gilbert, William & Jack	14.87
Harriman, Thomas & Marlene (Frost)	52.65
Harris, John R. & Helen B.	310.23
Hart, Allie/Melhado, Helen	635.04
Hayes, Roger	210.60
Hirth, Beth S.	206.55
Huffman, Judith G. (Nissenson, Eric)	648.00
Key Man Association	165.24



Lefevre, Edwin	171.72	
Lepper, Albert Jr. & Sandra	321.57	
Leslie, James	566.19	
Lethbridge, Richard & Marion	833.49	
Mason, Louis J. Jr. & Arthur	balance due	35.10
Mason, Louis J. Jr. & Sandra		25.92
Miller, John & Elizabeth	1,873.53	
Morris, Michael L., General Contractor	24.30	
Morrissey, John J. & Marilyn J.	1,365.66	
Morrissey, William F. & Ann E.	682.02	
Nims, Robert (et al)	balance due	1,348.64
Nims, Robert G.		517.59
Norman, Geoffrey & Marsha	1,191.51	
Ord, James G. & Grete	324.00	
Phillips, Russell A.	79.38	
Provencher, J.J.R. & N.E. Inc.	129.60	
Read, Walter Jr. & Roberta D.	471.42	
Reed, Sherman	677.97	
Reed, William & Ruth	42.93	
Riley, Marie E.	577.53	
Rohrer, Joseph & Dorothy (Dern, Claude G.)	983.34	
Seldom Seen Construct. Co.	24.30	
Shelmandine, Arthur & Laurel	570.24	
Shortsleeve, George III & Gladys	81.00	
Smith, Vivienne Elizabeth	872.37	
Stannard, Henry C. Jr. & Roseanne	413.91	
Stannard, Janet	480.33	
Stannard, Janet	55.08	
Tate, William III/Lankering, Phyllis	1,176.93	
Wade, R.A. c/o Charles Eichel	153.09	
Warburton, George & Linda	1445.85	
Washburn, A. Lawr. Jr. & Susanne	528.93	
Wilson Construct. Co.	40.50	
Wood Duck Gallery	6.48	
Yrsha, Joseph & Melinda	74.52	\$22,884.67
GRAND TOTAL		\$40,939.67

*Harold R Beebe*  
*Collector of Delinquent Taxes*  
*1/13/89*

**Town of Dorset  
Board of Abatement  
December 20, 1988**

The meeting of the Board of Abatement was held at the Dorset Town Office on Tuesday, December 20, 1988 at 7:30 P.M. The Members present were Maureen McGovern, Marian Temme, (Listers), Walter Read, Sr., William Barrows, Warren Crawford, Calvin Skinner, Lucille Fay, (Justices), Harold Beebe, (Delinquent Tax Collector), Karen Bovey, Treasurer, and Denise Hebert. Members excused: James Faszholz, and Charlotte Brooks.

The oath of officers was given as required by statute, for Board of Abatement. The meeting was called to order at 7:40 P.M. William Barrows motion to appoint Walter Read, Sr., Chairman of the Board, seconded by Calvin Skinner. Warren Crawford moved nominations be closed. All members were in favor of the motion Walter Read, Sr. as Chairman.

**Clayton Tobin**

The property listed in error by the listers, Warren Crawford moved to abate the taxes, seconded by William Barrows. All in favor of the motion to abate the taxes. The total abated \$194.30.

**Clifford Danforth**

The property was listed in error by the Listers. Warren Crawford moved to abate the taxes, seconded by Calvin Skinner. All members were in favor of the motion. The total abated is \$19.44.

With no other business to come before this Board, Calvin Skinner motion to adjourn, seconded by William Barrows. The meeting adjourned at 8:00 P.M.

Clerk, Denise M. Hebert

*Denise M. Hebert*  
Approved by Chairman,  
Walter Read, Sr.,

Delinquent Tax Collector  
Harold R. Beebe

*Harold R. Beebe*

**Town of Dorset**  
**Inventory of Town Equipment and Machinery - 1988**

\$27,113.00	1 - 1985 Ford Dump Truck F700
46,981.60	1 - 1988 International Diesel Dump Truck
19,396.26	1 - 1982 Chevy C-70 Dump Truck
1,845.00	1 - 1970 Viking Snow Plow
1,875.00	1 - 1971 Viking Snow Plow
31,203.00	1 - 1969 Austin-Western Grader, Pacer 300, 1 Wing, 1 Bulldozer Blade, 1 V-Plow, and 1 Reversible Snow Plow Blade
63,500.00	1 - 1985 Champion Grader with Wing Assembly
41,215.00	1 - 1975 Michigan 4-Wheel Drive Loader
26,728.00	1 - 1977 Ford 550 Tractor, Loader, Backhoe Unit
18,505.22	1 - 1985 Ford Diesel F250 Pickup with Plow and Frame
2,100.00	1 - 1978 Viking Snow Plow
650.00	1 - V-Truck Plow
800.00	1 - Swenson Truck Sander
1,660.00	1 - Hydraulic Sander
770.00	1 - Swenson Sander with Salt Auger
800.00	1 - York Rake
3,148.00	1 - Hydraulic Sweeper HL 72" Loader Mounted
400.00	1 - Chloride Spreader
3,200.00	1 - Used Ford Tractor with Mower
651.00	2 - Homelite Chain Saws
135.00	1 - Brush Saw
200.00	1 - Air Compressor and Grease Gun
100.00	1 - Welder
75.00	1 - Bench Grinder
60.00	2 - Electric Drills
375.00	1 - Steam Cleaner
13,225.00	1 - 1973 Kolberg Screen Plant
725.00	1 - Hale Model 2SFAB23 Portable Pump #52065, new 1972
100.00	1 - Used Portable Generator 2.5 KW #860900266
918.75	1 - 4000 Watt Generator, Model #GGB40-62M, Code 85111209, new 1988
100.00	1 - Acetylene Torch Outfit
100.00	1 - Impact Wrench
5,595.00	6 - Mobile Radios and 1 Base Station with ground plane antenna
4,260.00	3 - Mobile Radios on Vermont State Police Communication System
984.00	1 - Portable Unit
1,395.00	1 - Radar MPH K55, Complete
1,000.00	Miscellaneous small hand tools necessary for minor

repairs and upkeep. Chains, Bars, Shovels, and  
Stone Forks necessary to do the job.

37,000.00

Garage Contents - Insurance figures

24,000.00

Office Contents - Insurance figures

15,000.00

1 - Morbark Eager Beaver Portable Chipper S/n 3826

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\$397,888.83

*Vernon C. Squiers*

Vernon C. Squiers, Town Manager



Vernon C. Squiers, Town Manager



# **TOWN OF DORSET - GENERAL FUND BUDGET, 1989**

The 1989 **Budget Meeting** will be held on February 15, 1989 at the Dorset Elementary School at 7:30 P.M. The Selectmen are pleased to advise that the audited General Fund Balance as of December 31, 1988 reveals a \$71,349.00 surplus.

Please be advised that all "approved" monetary articles **will be added** to the budgetary figure.

ESTIMATED INCOME		EST. '88	REC'D. '88	EST. '89
160M	Forest Money	none	4,986.70	none
160N	State Aid for Highways	57,000.00	61,240.45	60,000.00
160T	Liquor Licenses	950.00	1,035.00	1,000.00
160U	Dog Licenses	900.00	1,011.00	1,000.00
161	Zoning Income	800.00	1,179.00	1,000.00
161A	Dorset School District	3,000.00	4,107.65	4,000.00
		\$62,650.00	\$73,559.80	\$67,000.00
251	Fund Balance - Surplus	17,306.00		71,349.00
	<b>TOTAL INCOME</b>	<b>\$79,956.00</b>	<b>\$73,559.80</b>	<b>\$138,349.00</b>
		1988		
	Total Budget	\$422,860.50		\$427,326.40
	plus VOTER APPROVED ARTICLES	14,075.00		
	Total Budget	\$436,935.50		\$427,326.40
			<b>MINUS</b>	
	Estimated Income	76,750.00		138,349.00
	<b>TOTAL TO BE RAISED BY TAXES:</b>	<b>\$360,185.50</b>		<b>\$288,977.40</b>
	<b>ADMINISTRATIVE</b>	<b>EST. '88</b>	<b>ACTUAL '88</b>	<b>EST. '89</b>
300-	Salaries	67,720.00	67,076.26	73,672.40
308	Town Manager Car Allowance	4,500.00	4,500.00	4,500.00
310	Town Office Maintenance	1,600.00	1,671.98	1,800.00
311	Town Auditor Expense	50.00	69.70	75.00
312	Listers Expense	3,000.00	21,064.68	9,000.00
313	Town Clerk Office Expense	3,000.00	3,599.54	4,000.00
321	General Office Expense	1,500.00	2,781.68	1,500.00
322	Outside Auditor	4,350.00	4,350.00	4,800.00
325	Utilities	6,000.00	5,553.86	6,000.00
326	Town Manager Office Expense	1,600.00	1,674.63	1,600.00
330	Town Report, Printing & Postage	2,500.00	2,736.83	3,400.00
331	Property Tax Mapping	1,900.00	999.75	1,900.00
350	Legal Expense & Other Prof. Serv.	12,000.00	7,922.78	10,000.00
351	Insurance and Bonds	28,000.00	23,693.40	27,000.00

351A	Health Insurance	12,000.00	12,135.65	14,300.00
352	Interest Expense	2,250.00	3,998.88	4,200.00
353	Payroll Tax Expense	12,800.00	10,676.42	12,800.00
353A	Vt. Mun. Employees' Ret. Exp.	8,000.00	4,717.76	6,000.00
354	County Tax and Assessments	14,000.00	13,747.59	14,000.00
359	Dorset Fire Permits	125.00	134.25	125.00
367B	Planning Comm. & Zoning Exp.	24,100.00	7,713.57	16,000.00
368	Dispatch System	8,500.00	8,500.00	8,500.00
370	Town Shed	1,000.00	826.60	1,000.00
377	Dog Damage	600.00	none	500.00
380	Highway and Roads	125,750.00	119,716.79	130,000.00
390	Equipment Maintenance	32,150.00	24,189.72	25,000.00
391	Equipment Purchases	850.00	4,118.75	850.00
392	Computer System	2,200.00	2,186.15	2,200.00
396	Town Meeting & Election Expense	1,500.00	1,066.05	500.00
396A	Board of Civil Authority	2,200.00	2,452.75	2,500.00
398	Employees' Christmas	150.00	150.00	400.00
398A	4th of July Celebration	500.00	500.00	500.00
399	Equipment Replacement Fund	10,000.00	10,000.00	10,000.00
399A	Contingent Fund	2,200.00	2,096.95	3,000.00
399B	Landfill	18,715.50	17,615.92	20,000.00
399C	Vermont League of Cities & Towns	550.00	585.00	704.00

**TOWN OF DORSET - GENERAL FUND  
BUDGET, 1989**

	ADMINISTRATIVE (cont'd.)	EST. '88	ACTUAL '88	EST. '89
VOTER APPROVED MONETARY FUNDS:				
410	Dorset Nursing Association	\$6,500.00	\$6,500.00	\$
411	B.R.O.C.	525.00	525.00	
412	Manchester Rescue Squad, Inc.	5,000.00	5,000.00	
414	S.W. VT. Area Agency on Aging	800.00	800.00	
415	R.S.V.P	1,250.00	1,250.00	
APPROPRIATIONS:				
360	East Dorset Fire District	1,200.00	1,200.00	1,200.00
361	Dorset Fire District	1,200.00	1,200.00	1,200.00
362	Dorset Village Public Library	250.00	250.00	250.00
363	Observance of Memorial Day & Flags	300.00	300.00	300.00
364	Animal Shelter	550.00	550.00	550.00
365	Regional Planning Commission	1,500.00	1,500.00	1,500.00
	Total Appropriations	\$5,000.00	\$5,000.00	\$5,000.00
TOTAL ADMINISTRATIVE EXPENSE \$436,935.50 \$413,897.89 \$427,326.40				

The 1988 tax rate was \$.24 per \$100. of evaluation. The 1989 projected tax rate based on the present grand list is \$.19 per \$100. of evaluation.

The Town of Dorset is an equal opportunity employer and does not discriminate on the basis of handicapped status in either their employment practices or the services they provide. The Town Office renovation exceeds

legal criteria for handicapped accessibility.

The public is also notified that all warned articles for 1989 Town Meeting may be discussed at this meeting.

William J. Mahlmann William J. Mahlmann

Peter Sturges Peter Sturges

Warren Crawford Warren Crawford

James Faszholz James Faszholz

David Wilson David Wilson

Selectmen, Town of Dorset, Vermont

Dorset Town Clerk's Office  
Dorset, Vermont

Received for Record 24<sup>th</sup>  
Day of January A.D., 1989  
At 10 o'clock and 55 minutes A  
And recorded in Vol. 12 Page 338  
of Records.

Attest:

Denise M. Herbert  
Town Clerk



Denise M. Herbert, Town Clerk



## **Planning Commission Annual Report**

1988 was again a productive year for the Planning Commission, and we have been able to continue the work begun during the last two years.

In March, the Planning Commission sponsored a series of workshops, in conjunction with the Mettowee Valley Conservation Project, to address the issue of growth in Dorset. Philip B. Herr & Associates, a Boston consulting firm, was hired to lead the workshops. Under Mr. Herr's direction, nine groups of Dorset residents, representing a cross-section of the population, attended a series of three workshops and discussed many aspects of the growth issue. During the final session, each group identified what it felt was the most important means of coping with the growth facing the town. Using these workshops as a base, the Planning Commission focused this year on a review and evaluation of the commercial/industrial zoning in Dorset. With the continuing growth pressures and the construction of the new Route 7, we felt that this area of zoning required immediate and intensive study. Changes to the Zoning By-laws and the Zoning Map have been drafted, and the Planning Commission is continuing to work with Dorset residents to develop regulations which will most effectively guide the town's growth.

During the course of the year, the Planning Commission held twelve regular meetings and eight special meetings, as well as subcommittee meetings. One Act 250 application was reviewed and, under the Interim Subdivision Regulations, one application for a minor subdivision and two letters of intent for major subdivisions. The Zoning Administrator issued 85 zoning permits, of which 13 were for new dwellings and 14 were renewals of old permits. This represents a decrease from the 109 total permits and 33 permits for new dwellings issued in 1987.

It was with regret that the Planning Commission lost two valued members in 1988, when their terms expired. Margaret Bennett was instrumental in the establishment of the Design District for Dorset Village. George Wallace made many contributions during twelve years on the Commission, including serving as both Vice-Chairman and Chairman. We are fortunate that Mr. Wallace is representing Dorset on the Bennington County Regional Commission.

As of December 31, 1988, the Planning Commission consists of the following members: Nancy C. Hagen, Chair; Henry Chandler, Vice-chair; Angela Coolidge, Clerk; William Calfee, Shirley Casy, Abbott de Rham, Donald Kellogg, Frank Kropa, and Scott MacKenzie.

Respectfully submitted,  
Nancy C. Hagen, Chair



## **Zoning Board of Adjustment Annual Report 1988**

In 1988, 8 appeals were filed with the Zoning Board of Adjustment in accord with State Statutes and with the Dorset Zoning By-Laws.

The Z.B.A. conducted 8 public hearings to consider the above appeals. In 7 cases the relief sought was granted; in one case the appeal was denied.

Respectfully submitted,

A.R. Hart, Chairman Dorset Z.B.A.

Members of the Zoning Board of Adjustment as of December 31, 1988:

A.R. Hart, Chairman

Dagmar Neubauer, Vice Chairman

Louise Brown, Secretary

Marion Ford

Jim Comar

Al Schomp

Tuck Rawls

Dr. Gail Coghlan

Roy Foltran

George Christie

### 1988 Liquor Licenses

Dorset Garden Market, 2nd class	\$50.00
So. Dorset General Store, 2nd class	50.00
Peltier's Market, 2nd class	50.00
J. Hathaway's Store, 2nd class	50.00
Village Auberge, 1st class	100.00
Barrows House, 1st class	100.00
Dovetail Inn, 1st class	100.00
Marbledge Motel, 1st class	100.00
Dorset Inn, 1st class	100.00
*Landhaus Restaurant, 1st class	100.00
Chantecleer Restaurant, 1st class	100.00
Dorset Field Club, Inc., 1st class	100.00
*On Final to Manchester, 1st class	100.00
	<hr/>
Total Fees collected by Town Clerk	\$1,100.00
Total Fees retained by Town Clerk	-65.00
	<hr/>
Total Fees remitted to Town of Dorset	\$1,035.00

**Town of Dorset  
Dog Licences 1988**

Females, spayed 121 @\$4.00	\$484.00
Females, unspayed, 25 @\$8.00	200.00
Late Females, spayed, 18 @\$6.00	108.00
Late Females, unspayed, 2 @\$12.00	24.00
Males, neutered, 43 @\$4.00	172.00
Males, unneutered, 69 @\$6.00	414.00
Late Males, neutered, 10 @\$6.00	60.00
Late Males, Unneutered, 11 @\$9.00	99.00
<hr/>	
Total Funds Collected	\$1,561.00
Total number of dogs Licensed: 299	
Town Clerk & Assistant Clerk's Fees: 299 @\$2.00	-598.00
<hr/>	
Submitted to Town of Dorset, Dec. 1988 (1988 Tags)	\$963.00
Submitted to Town of Dorset Jan 1988 (1987 Tags)	48.00
<hr/>	
Total Town Received in 1988	\$1,011.00

# MARRIAGES

DATE	GROOM	BRIDE
Feb. 13	John Nassivera	Paula Louise Zimmermann Mann
April 16	John Peter Antonez	Deborah Sue Brophy
April 30	Walter C. Butler	Teri L. Lurvey
May 7	Adam F. Woodard	Victoria A. Guber
May 21	Mark Christopher Helton	Donna Lee Manley
June 4	Michael A. Hoge	Nancy L. Anderson
June 18	Wayne Stewart Holappa	Cynthia Anne Stanley
June 18	Larry Allen Rukat	Doris Jean Holton
July 2	Edmond Kelly Jr.	Wendy Sue Brace
July 16	Richard Carl Jarvis	Jacqueline Dawn Mowery
July 23	James T. Casey Jr.	Edwina S. Towslee
Aug. 8	Willmott H. Lewis III.	Wendy S. Rainwater
Aug. 13	John H. Strother	Martha Lindell Taylor
Aug. 13	Kris Charles Tierney	Jane Ingrid Warren
Aug. 14	Gregory Louis Walmac	Amanda Lee Walmac
Aug. 20	Craig Allen Casey	Sylvia Elizabeth Eno
Aug. 20	Michael Roger Smith	Patricia Rowland Arnall
Aug. 27	Thomas Jordan	Mary Hennessey
Sept. 3	Marshall H. Durston III	Robin Davis Holler
Sept. 3	Andrew Sloan McBurney	Margaret Mary Shea
Sept. 10	Richard Gerald Pentoney	Diane M. Drohan
Sept. 10	Mark Orchard	Helen Katherine Pearman
Sept. 17	Truman Archie Eaton, Sr.	Connie Jean Miller
Sept. 24	Edward J. Baertschi	Christine Marie Malas
Oct. 1	John Francis Piotti	Susan Wells Andrews



Oct. 2  
Oct. 15  
Oct. 22  
Oct. 29  
Oct. 30  
Nov. 26  
Dec. 10

Pendennis W. Reed, Jr.  
David J. Berad  
Samuel Schoppee Silsby III  
David Clarke Bentley  
Robert Culter Hopkins  
James W. Lee II  
Alexander D. Read

Barbara C. Smith  
Elizabeth S. Dole  
Victoria Nancy Bucknall  
Carol Ann Kessler  
Gail Marie Townsley  
May Foote Holmes  
Patricia W. Nelson

**NOTICE** It has been the policy of the Town of Dorset to print the Vital Records in the Town Report. The Town will continue to do so, unless the Town Clerk is advised in writing, to do otherwise.

## BIRTHS

### DATE

Jan. 11  
Jan. 30  
Feb. 22  
April 8  
April 22  
May 9  
June 29  
Aug. 2  
Aug. 3  
Aug. 26  
Aug. 26  
Sept. 7

### CHILD

Eryn Blaire Rishell  
Megan Frances Wyman  
Robert Edward Just III  
Andrew James Squires  
Victoria Childs Kraft  
Nicole Marie Shores  
Jeffrey Charles Behan  
Christopher Thomas Conte  
Savannah Thompson deRham  
Uriell Bethlin Proft  
Eben Woodbury Proft  
Emily Michelle Paquin

### PARENTS

Sharon Lee Park, Richard Arden Rishell Jr.  
Debra Lynn (Baird), Peter Craig Wyman  
Elaine Marie (Boutin), Robert Edward Just II  
Julie Ann (Sheldon), Garry Allen Squires  
Pamela Jeanne (Thomas), Bayard Randolph Kraft II  
Cathy Ann Lake, Shane Allen Shores  
Dayna Ann (Gould), Ronald Charles Behan  
Carolyn Jean (Brogan), John Anthony Conte  
Kathleen (Morris), Abbott Bradford deRham  
Bethlin Emily (Thompson), Matthew Eric Proft  
Bethlin Emily (Thompson), Matthew Eric Proft  
Caitilin (McGuire), Kennth Michael Paquin

Sept. 14  
Oct. 14  
Oct. 19  
Oct. 20  
Nov. 10  
Nov. 20  
Dec. 2

Lily Applebee Calfee  
Jessica Marie Prouty  
Rebekah Lyn Burke  
William Henry Chandler  
Daniel James Lincoln  
Alexi Rose Brennan  
Nicholas James Riggs

Camilla (Faunce), William Whithead Calfee  
Hazel Margaret (Troumbley), Richard Allen Prouty  
Theresa Anne (Carroll), Kevin Michael Burke  
Robin (Cruikshank), Henry Lee Chandler  
Carol Lee (Forbes), James Douglas Lincoln  
Marie Linda (Giunta), Michael Brennan  
Brenda Jan (Monego), James Franklin Riggs

## DEATHS

DATE	NAME	AGE	DATE	NAME	AGE
Jan. 8	Raymond H. Towsley Sr.	72	July 13	Loise Bisbee Baldwin	91
Jan. 30	Earl Gladstone Holmes	85	July 22	Michael Manerva Robertson	74
March 7	Sigrun Palmgren Taylor	68	July 29	Ralph B. Whitney	82
March 28	Elizabeth H. Uhlig	74	Aug. 19	Constance Titus Foster	77
April 7	Sherman E. Reed	71	Sept. 14	William Farnam Sanford	83
May 17	Francis J. Maher M.D.	80	Sept. 16	Franklin Kryle Warren	68
May 26	Hope Zelma Hazelton	77	Oct. 7	G.V. Menzie Seymour	83
June 23	William C. Reed	68	Oct. 29	Constance Bayeux Harrington	88
June 29	Esther R. Knipe	81	Nov. 3	Katharine Elizabeth Ley	71
June 29	Virginia Merry Cook	73	Dec. 1	James Kenna Page	76
			Dec. 6	Mary Agnes Tully	95

**POLLING LOCATION: EAST DORSET FIREHOUSE, EAST DORSET, VERMONT**  
**PRIMARY ELECTION: SEPTEMBER 13, 1988**

Republican

US Senator		State Treasurer	
Griffis, Mike	105	Walker, Wayne	163
Jeffords, James A.	88	write-in	1
write-in	0	spoiled	1
spoiled	2	blanks	31
blanks	1		
	<hr/>		<hr/>
total	196	total	196
US Representative		Secretary of State	
Gates, David	40	Douglas, James H.	173
Smith, Peter	144	write-in	0
write-in	1	spoiled	1
spoiled	4	blanks	22
blanks	7		
	<hr/>		<hr/>
total	196	total	196
Governor		Auditor of Accounts	
Bernhardt, Michael	169	Acebo, Alexander V.	165
write-in	2	write-in	1
spoiled	1	spoiled	1
blanks	24	blanks	29
	<hr/>		<hr/>
total	196	total	196
Lieutenant Governor		Attorney General	
Zolotas, Pan B.	157	Amestoy, Jeffrey L.	169
write-in	1	write-in	0
spoiled	1	spoiled	1
blanks	37	blanks	26
	<hr/>		<hr/>
total	196	total	196

State Senator	
Freed, Walter	153
Page, John	148
write-in	0
spoiled	2
blanks	89
	<hr/>
total	392

State Representative	
Campbell, Orland Jr.	154
Harwood, Madeline B.	158
write-in	1
spoiled	2
blanks	77
	<hr/>
total	392

High Bailiff	
write-in	17
spoiled	3
blanks	176
	<hr/>
total	196

# Ballots Voted Republican 196

Democratic	
US Senator	
Gray, Bill	54
write-in	3
spoiled	0
blanks	5
	<hr/>
total	62

US Representative	
Guest, James A.	14
Poirier, Paul N.	18
Sandoval, Dolores	3
Welch, Peter W.	25
write-in	0
spoiled	0
blanks	2
	<hr/>
total	62

Governor	
Kunin, Madeleine M.	53
write-in	4
spoiled	0
blanks	5
	<hr/>
total	62

Lieutenant Governor	
Dean, Howard	57
write-in	0
spoiled	0
blanks	5
	<hr/>
total	62

State Treasurer	
Ruse, Paul W. Jr.	52
write-in	1
spoiled	0
blanks	9
	<hr/>
total	62

Secretary of State	
write-in	1
spoiled	0
blanks	61
	<hr/>
total	62



Auditor of Accounts	
Rose, J. Spencer	54
write-in	0
spoiled	0
blanks	8

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total	62
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Attorney General	
Flanagan, Edward S.	52
write-in	0
spoiled	0
blanks	10

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total	62
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State Senator	
Carlson, Mary Ann	52
Sears, Richard (Dick)	36
write-in	0
spoiled	0
blanks	36

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total	124
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State Representative	
Stannard, Robert J.	54
Winburn, Patrick	46
write-in	1
spoiled	0
blanks	23

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total	124
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High Bailiff	
Cross, Zeke Ezekial	49
write-in	0
spoiled	0
blanks	13

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total	62
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Ballots Voted Demoncratic	62
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Total Amount Voted	258
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Registered Voters	1410
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**POLLING LOCATION: DORSET FIREHOUSE  
GENERAL ELECTIONS: NOVEMBER 8, 1988**

**U.S. President**

Bush, George	693
Dukakis, Michael S.	377
Duke, David	1
Fulani, Lenora B.	2
Kenoyer, Willa	0
Larouche, Lyndon H. Jr.	0
Lewin, Herb	2
Paul, Ron	4
Warren, James	2
Write-ins	3
Spoiled Votes	4
Blank Votes	6
Total Votes	<hr/> 1,093

**U.S. Senator**

Gray, Bill	228
Jeffords, James M.	802
Levy, Jerry	7
Milne, King	9
Write-ins	3
Spoiled Votes	3
Blank Votes	41
Total Votes	<hr/> 1,093

**U.S. Representative**

Diamondstone, Peter	8
Earle, Morris	10
Hedbor, Jim	7
Poirier, Paul N.	140
Sanders, Bernard	223
Smith, Peter	667
Spoiled Votes	7
Blank Votes	31
Total Votes	<hr/> 1,093

## Governor

Bernhardt, Michael	611
Gottlieb, Richard F.	8
Kunin, Madeleine M.	462
Write-ins	2
Spoiled Votes	5
Blank Votes	6

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Total Votes	1,093
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## State Treasurer

Craven, Jon B.	17
Ellis, Carl G.	14
Ruse, Paul W. Jr.	342
Walker, Wayne	629
Write-ins	3
Spoiled Votes	2
Blank Votes	86

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Total Votes	1,093
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## Auditor of Accounts

Acebo, Alexander V.	669
Dana, David	14
Davenport, Charlet	21
Rose, J. Spencer	288
Write-ins	1
Spoiled Votes	4
Blank Votes	96

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Total Votes	1,093
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## State Representative

Campbell, Orland, Jr.	565
Harwood, Madeleine B.	556
Stannard, Robert J.	486
Winburn, Patrick	380
Spoiled Votes	3
Blank Votes	196

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Total Votes	1,093
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## Lieutenant Governor

Dean, Howard	501
Steckler, Lisa	28
Zolotas, Pan B.	500
Write-ins	1
Spoiled Votes	3
Blank Votes	60

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Total Votes	1,093
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## Secretary of State

Douglas, James H.	959
Fisher, Robert M.	21
Wicker, Barbara	26
Write-ins	2
Spoiled Votes	2
Blank Votes	83

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Total Votes	1,093
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## Attorney General

Amestoy, Jeffrey L.	731
Condosta, Guido	12
Flanagan, Edward S.	282
Spoiled Votes	3
Blank Votes	65

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Total Votes	1,093
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## State Senator

Carlson, Mary Ann	434
Freed, Walter	674
Page, John	582
Sears, Richard (Dick)	257
Write-ins	1
Spoiled Votes	5
Blank Votes	233

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Total Votes	1,093
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## High Bailiff

Cross, Zeke Ezekiel	701
Mooney, Gordon J.	255
Spoiled Votes	4
Blank Votes	133

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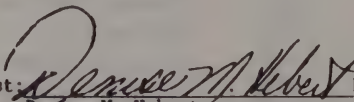
Total Votes	1,093
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Registered Voters	1,459
Ballots Counted	1,093

## GENERAL ELECTION NOVEMBER 8, 1988 JUSTICE OF THE PEACE

	Votes
Karen Allen, East Dorset	318
* William Barrows, Dorset	734
* Harold Beebe, East Dorset	615
* Karen Bovey, Dorset	804
* Charlotte Brooks, Dorset	701
* Lucille Fay, Dorset	695
Robert Greene, Dorset	323
Julie Grodsky, Dorset	248
Gordon Harrison	247
Sharron Kropa	307
* Walter Read, Sr.	633
Mildred Rose	233
* Calvin Skinner	639
Blanks	1,012
Write-ins	29
Spoiled	8
	<hr/> 7,560

I hereby certify this is a true copy of the number of votes to the foregoin persons, for Justice of the Peace, on November 8, 1988.

Attest:  Dorset Town Clerk  
Denise M. Hebert

Other Election Official: 



## **Dorset School Directors Report - 1988-89**

### **To the townspeople of Dorset,**

This year has been both an exciting and a frustrating one for the Dorset School board. It has also been a year of transition.

Exciting because a large number of parents have appeared before the school board expressing their concerns, thus the seeds for improvement are sown, and because research on education is bringing forth more information upon which to grow. The State and Federal governments are also realizing the importance of education as is the business world which is spending millions to remediate for past weaknesses.

Frustrating because the town showed support for it's school by passing a substantial bond, only to find that septic problems put a crimp in the plans; and because the State is cutting back on monies allotted to certain areas of education while legislating action in these areas. Regarding the building addition/renovations it is expected that we will get the "go ahead" from the State provided we put a "cap" on the number of bodies which the facility will house. That is our intent and we hope to be digging by town meeting.

This year, the school (as well as the BRSU) has lost some familiar faces among our staff and gained some new ones. We also have the two campuses which, after some initial problems, seem to be working well. There is a new committee, the Advisory Council, whose function is to make advisements to the school board and whose intent is to provide a platform for more parent/community participation in the affairs of the school year-round. We are presently scrutinizing our curriculum and, with the assist of the Superintendent's office, are in the process of making some changes. Two curriculum documents, science and music, have been accepted and are presently being instituted throughout the school. The math and physical education curricula are presently being developed. Clearly our efforts in Chapter 1 (our compensatory reading program) are paying off and feedback concerning our math consultant have been promising. Several workshops on Special Education have been presented to the staff and there have been two successful workshops, offered by the Child Protection Team, for community members on preventing child sexual abuse and on communication between parents and children.

The proposed budget shows substantial increases, some of which could be controlled, others which could not. The School Board is asking the townspeople just where they wish to go with their school. Groups of parents have come to School Board meetings wanting for their children (and a petition to split the present first grade drew

support from well over two hundred community members); this is a budget which not only reflects their wishes but also solid educational practice. Do we try our best to educate **all** of our children to the best of our ability or should we let some fall through the cracks? It will cost dollars. How far does the town want to go in the educating of their children? That is the question which we are posing by presenting the proposed budget which you see outlined in this town report.

In conclusion, we encourage all to come to town meeting and discuss the school and it's direction. We wish the best to our staff members who have moved on and welcome all who are new to our school. We also wish to express our appreciation to the many volunteers who help on a daily basis to keep this school vibrant and who add so much to what we could otherwise offer the children of Dorset.

Respectfully submitted,

Dorset Board of School Directors

Walter Freed, Chr.  
John Stannard, Jr.  
Cynthia Marion  
Nancy Rubadeau  
Bonnie Kilburn

## **A Report from the Superintendent of Schools**

Each of the nine school districts in the Bennington-Rutland Supervisory Union has had a busy and productive year. Specific activities and accomplishments for each of our school districts are discussed by your Principal and/or your School Directors in this year's Town Report.

The Superintendent's Office is pleased to report that it too, helped contribute to the overall high quality of education in the Bennington-Rutland Supervisory Union. Before discussing those accomplishments, I wish to introduce Gail Tanzman as our new Assistant Superintendent for Special Education and Thomas LaValley, our new Assistant Superintendent who will have major responsibilities in the areas of curriculum, staff development, instruction, and teacher evaluation. Gail joins our supervisory union with a decade of strong administrative experience in special education in the State of Massachusetts. Tom is a veteran Vermont elementary school principal with a keen understanding of the instructional and management aspects of our state's schools. I personally welcome them and hope many of you will get to know them over the coming years.

Our office has worked closely with BRSU schools on projects related to professional development and curriculum enhancement. Teachers and administrators have furthered their understandings in current research on teaching through work in the Stallings Instructional Development Model and the Skillful Teacher Project. The BRSU Professional Development Committee, with its three subcommittees, assisted the Superintendent's Office on issues related to professional development for teachers and administrators. The Teacher Advisor Program, a teacher-helping-teacher project, found teachers acting as staff development advisors to their colleagues. Teacher incentive grants were awarded to teachers for innovative educational ideas. Teachers and administrators participated in numerous voluntary workshops, conferences, courses, seminars, and doctoral program experiences. School Board members received initial and advanced training in their responsibilities as school board members, in alternatives to collective bargaining, in curriculum development, and in current issues in special education.

Our early education curriculum initiative focused on strengthening our Early Education Centers. We focused more attention on serving children in our center-based programs. Two BRSU teacher curriculum development projects were completed; one in science education and one in music education. These curricula are beginning to be implemented. Two new BRSU teacher curriculum

development groups; one in mathematics education and one in physical education are now beginning to craft curricula in these areas as well.

Sunderland and Currier Memorial Schools completed the school approval process. By this time next year, Rupert and Pawlet will be reviewed by the school approval teams. At that time all of our schools will have completed this evaluation process and be in different stages of making improvements in their schools based on School Board improvement plans.

Theme Week 1988 brought a leadership group of teachers together to celebrate the theme "The Times They Are A Changing". Educational Awareness Week this year (April 10-14) will find teachers in our schools selecting a theme to focus on for an entire week.

The curriculum areas of guidance, library, art, and gifted and talented education were discussed, budgeted for, and in some cases implemented in our supervisory union. They remain of interest to many of us and we are continuing to work with several boards to implement these curriculum programs. Assistant Superintendent Greg Scieszka provided leadership for the drug education team to design and implement a series of educational activities in our supervisory union that will help BRSU students learn the dangers of drug abuse. We also implemented an alternative learning class for handicapped students with unique educational needs.

In the area of public relations, our office now sponsors an all-resident newsletter - **The Educational Networker**, publishes articles in the local press, meets with key community leaders through a superintendent's luncheon, holds periodic press conferences, and has assisted the Sunderland and Pawlet Boards in their implementation of a public relations plan for their communities.

Through federal and state grants, the Vermont Center For Educational Leadership Development and the BRSU Early Education Centers continue to receive funding for developing leadership training programs for Vermont school leaders and creating center-based programs for preschoolers who are at-risk of educational failure and/or are currently legally handicapped. Both of these initiatives have brought external funds to support interesting educational ideas for the State of Vermont and our supervisory union.

The Chapter 1 and Special Education Programs continue to move ahead on the implementation of adopted changes. As a result of those adopted changes in the Chapter 1 Program, the Vermont Commissioner of Education has formally nominated our Chapter 1 Program for national recognition by the United States Department of Education. Chapter 1 teachers, regular educators, principals, and



former Assistant Superintendent Chaunce Benedict are to be congratulated for their excellent work in making the Chapter 1 program work successfully for our children.

Under Assistant Superintendent Greg Scieszka's leadership, our Finance and Personnel Department continued to phase in the computerization of financial records in the superintendent's office, assisted all our school boards in budget development and financial management, and further developed personnel systems for the advertising, selection, and orientation of personnel to our supervisory union.

We assisted Danby and Mt. Tabor in determining that their seventh and eight grade students would begin being tuitioned to area junior high programs starting next year. We worked closely with the Dorset Board in seeking approval of their site plan for their building improvement project. We expect to begin working closely with Sunderland and Manchester Boards in considering alternatives for the future in assuring that adequate facilities are available for educating their K-8 students. As the public school approval reports are received by Pawlet and Rupert Boards, it is likely that our office will also assist them in considering options for improving their own school buildings.

Through the Vermont Superintendents Association and the Vermont Center For Educational Leadership Development Task Force on Educational leadership, I personally was able to work with the new Commissioner of Education in formulating his policy initiatives for Vermont education. We influenced the direction of these initiatives and expect to work closely with the Commissioner as these are considered by the State Board of Education and the Vermont Legislature.

I remain most impressed with the effort and commitment of teachers, administrators, and school directors in the supervisory union. These three groups of individuals worked with our office on many important educational programs, created many of their own, and found time to influence the course of educational events state-wide. I am pleased to be part of the team of individuals interested in education and ask that the citizens of our supervisory union join with us in celebrating our successes as you convene at your annual town meetings to help set the agenda for education for the next school year.

Respectfully submitted,

Wade Devlin-Scherer, Ph.D., Superintendent

**Superintendent's Enrollment Report  
Dorset Town School District  
Enrollment: December 31, 1989**

**Dorset Elementary School**

Grade K-27  
1-24  
2-19  
3-14  
4-27  
5-21  
6-17  
7-19  
8-22

Total	<hr/> 190
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**Burr & Burton Seminary**

Grade 9-22  
10-16  
11-22  
12-19

Total	<hr/> 79
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**Other Private Schools**

Grade 9-1  
10-3  
11-7  
12-5

Total	<hr/> 16
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**Special Education**

Essential Early Education	- 1
Area Program	- 1

## **Dorset School Principal's Report 1988 - 1989**

It was a pleasure to welcome new faculty and staff members to the Dorset School community this year including Melinda Flower as Music teacher; Susan Le Vasseur, Science/Social Studies teacher; while Pam Tremper is on sabbatical; Lisa Lebiecki, third grade teacher; Marianne Signorino, Learning Specialist/Enrichment Coordinator; Victoria Morin, Fourth grade teacher; Mary Margaret Fagan de Quende, First grade teacher; Cynthia Arseneau, Fifth grade teacher; Lisa Beers, Special Education Aide; Patty Bowen, teacher aide; Dona Brickell, secretary; Gail Burnham, teacher aide; Tracy Dougherty, Special Education Aide; Wendy Lewis, teacher aide; Judy Sweeny, Special Education Aide; Gerald Beers, custodian.

I had hoped to be able to describe our school's addition and renovation project but it will have to wait until the next annual report.

We have operated two school buildings this year. We are using the Mt. Laurel School to house our grades 6, 7, and 8. This opportunity has assisted us greatly in providing needed space for our programs. The faculty and staff are to be congratulated for making major accomodations in running two programs in two major buildings. It has gone extremely well from my perspective.

Dorset School has two first grades and two fourth grades for the first time. The decision to create these additional classes was a hard one to make for all of us.

I wish to make mention of the efforts of our faculty, staff and Ms. Signorino our Learning Specialist as well as Gail Tanzman, Assistant Superintendent for Special Education to greatly increase the opportunities to bring "home" special education students who have had to attend schools in other communities. All of us are better for these special efforts.

The results of our faculty's participation in a B.R.S.U. district wide curriculum project are beginning to come into fruition. The Dorset School Board has accepted the Science and Music documents so that we might work from them during the balance of the year. We have begun to work on Mathematics and Physical Education programs for future implementation.

The following chart contains test data concerning the results of our annual testing program for grades 1-8. The scores as reported are called rank scores and represent the average of all grades tested in our school. A score of 50 represents the national average. Scores above 50 indicate that Dorset School is achieveing above the national average.

	1984	1985	1986	New Norms	
				1987	1988
Reading	76	80	82	59	66
Language	86	86	83	65	75
Math	81	84	75	57	60
Social Studies	87	83	81	79	76
Science	82	83	82	83	78
Composite	84	83	82	64	71

John Meagher,  
Principal

$$\begin{array}{r}
 162 \\
 168 \\
 144 \\
 \hline
 6 \overline{) 496} \\
 \underline{82}
 \end{array}$$

$$\begin{array}{r}
 330 \\
 82 \\
 \hline
 2412 \\
 \hline
 82
 \end{array}$$



# Sullivan, Powers & Co.

CERTIFIED PUBLIC ACCOUNTANTS

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P.O. Box 947  
Montpelier, VT 05602  
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A PROFESSIONAL CORPORATION

James H. Powers, CPA  
Fred Duplessis, CPA  
Kathleen L. Blackburn, CPA  
VT Lic. #92-000180

September 1, 1988

Board of School Directors  
Town of Dorset School District  
Dorset, Vermont 05251

We have audited the accompanying combined financial statements of the Town of Dorset School District as of and for the year ended June 30, 1988, as listed in the Table of Contents. These financial statements are the responsibility of the Town of Dorset School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As explained in Note 1, the School District has not maintained a record of its general fixed assets; accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial reports.

In our opinion, with the exception of the matter described in the preceding paragraph, the combined financial statements referred to above present fairly, in all material respects, the financial position of the Town of Dorset School District at June 30, 1988, and the results of its operations, in conformity with generally accepted accounting principles. Also, in our opinion, the combined statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town of Dorset School District, and the results of operations of such funds, in conformity with generally accepted accounting principles.

*Sullivan, Powers & Company*

Members of The American Institute and Vermont Society of Certified Public Accountants.

# Town of Dorset School District Combining Balance Sheet - All Fund Types June 30, 1988

	Governmental Fund Types						TOTALS (Memorandum Only)
	Special Revenue		Fiduciary		Account Group		
	Fund		Fund Type		General		
	General Fund	Bus Replacement	Capital	Expendable Trust Fund	Long-Term Debt		
			Projects Funds				
ASSETS							
Cash	\$1,888	\$0	\$3,700	\$350	\$0		\$5,938
Investments in Certificates of Deposit	104,159	0	997,000	0	0		1,101,159
Accounts Receivable	5,229	0	0	0	0		5,229
Due from Other Funds	48,841	45,546	3,664	0	0		98,051
Amount to be Provided for Retirement of Long-Term Debt	0	0	0	0	997,000		997,000
TOTAL ASSETS	\$160,187	\$45,546	\$1,004,364	\$350	\$997,000		\$2,207,447

# **Liabilities and Fund Balances**

<b>Liabilities:</b>					
Accounts Payable	\$18,883	\$0	\$12,202	\$0	\$31,085
Accrued Payroll	41,214	0	0	0	41,214
Accrued Employee Benefits	10,814	0	0	0	10,814
Accrued Payroll Taxes & Withholdings	4,922	0	0	0	4,922
Due to Other Funds	49,210	0	48,841	0	98,051
General Obligation Bonds Payable - Note 6	0	0	0	0	997,000
<b>Total Liabilities</b>	<b>125,043</b>	<b>0</b>	<b>61,043</b>	<b>0</b>	<b>997,000</b>
<hr/>					
<b>Fund Balances:</b>					
Fund Balance - Unrestricted	35,144	0	0	0	35,144
Fund Balance - Restricted	0	45,546	943,321	350	989,217
<b>Total Fund Balances - Exhibit II</b>	<b>35,144</b>	<b>45,546</b>	<b>943,321</b>	<b>350</b>	<b>1,024,361</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$160,187</b>	<b>\$45,546</b>	<b>\$1,004,364</b>	<b>\$350</b>	<b>\$2,207,447</b>

The accompanying notes are an integral part of this financial statement.

**Town of Dorset School District**  
**Combined Statement of Revenue, Expenditures &**  
**Changes in Fund Balances - All Fund Types**  
**For the Year Ended June 30, \$988**

**Governmental**  
**Fund Types**

	Governmental Fund Types			Capital Projects Funds	Fiduciary Fund Type	TOTALS
	General Fund	Special Revenue Fund	Bus Replacement			
Revenue:						
Taxes	\$1,427,919	\$0	\$0	\$0	\$0	\$1,427,919
State Aid	28,265	0	0	0	0	28,265
Interest Income - Note 4	15,419	777	3,664	3,664	22	19,882
Bond Proceed	0	0	997,000	997,000	0	997,000
Donations	2,305	0	3,700	3,700	0	6,005
Miscellaneous Income	1,879	0	0	0	0	1,879
Total Revenue	1,475,787	777	1,004,364	1,004,364	22	2,480,950



Expenditures:					
Instruction	481,179	0	0	0	481,179
Secondary Program	475,453	0	0	0	475,453
Special Education	88,633	0	0	0	88,633
Gifted/Talented Program	8,262	0	0	0	8,262
Other Instruction	6,439	0	0	0	6,439
Health Insurance	8,289	0	0	0	8,289
Media Services	19,447	0	0	0	19,447
General Administration	35,702	0	0	0	35,702
Treasurer/Clerk	1,300	0	0	0	1,300
Audit Services	2,200	0	0	0	2,200
Office of Superintendent	38,807	0	0	0	38,807
School Administration	75,583	0	0	0	75,583
Care & Operation of Building	74,028	0	0	0	74,029
Care & Upkeep of Grounds	3,060	0	0	0	3,060
Vehicle Operation	36,516	0	0	0	36,516
Vehicle Service	10,153	0	0	0	10,153
School Milk Program	854	0	0	0	854
Interest Expense	13,498	0	0	0	13,498
Architect Fees	0	0	52,102	0	52,102
Other - Note 5	50,000	0	8,941	0	58,941
Total Expenditures	1,429,403	0	61,043	0	1,490,446

Excess of Revenue Over Expenditures	46,384	777	943,321	22	990,504
Other Financing Sources/(Uses):					
Operating Transfers					
In/Out	(25,000)	25,000	0	0	0
Excess of Revenue and Other Sources Over Expenditures and Other Uses	21,384	25,777	943,321	22	990,504
Fund Balances - July 1, 1987	13,760	19,769	0	328	33,857
Fund Balances - June 30, 1988	\$35,144	\$45,546	\$943,321	\$350	\$1,024,361

The accompanying notes are an integral part of this financial statement.

Town of Dorset School District  
General Fund  
Statement of Revenue, Expenditures & Changes in Fund Balance  
Budget and Actual  
For The Year Ended June 30, 1988

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Tax Revenue	\$1,326,729	\$1,427,919	\$ 101,190
Interest Income	3,000	15,419	12,419
Revenue from State	27,500	28,265	765
Miscellaneous Income	0	1,879	1,879
Donations	0	2,305	2,305
Total Revenue	1,357,229	1,475,787	118,558

Expenditures:			
Instruction:			
Salaries	369,279	368,089	1,190
Substitutes	6,000	7,425	(1,425)
Group Medical	25,912	31,314	(5,402)
Disability	2,287	1,954	333
FICA	27,733	26,735	998
Retirement	257	222	35
Worker's Compensation	826	31	795
Unemployment	1,013	1,262	(249)
Tuition Reimbursement	5,000	1,994	3,006
Travel & Conference	1,940	2,095	(155)
Contracted Services	2,820	1,230	1,590
Teaching Supplies	11,000	14,777	(3,777)
Textbooks	2,115	2,751	(636)
Other Supplies	1,800	749	1,051
Equipment	1,700	1,316	384
Dental	4,051	4,210	(159)
Inservice Training	4,100	2,518	1,582
Chapter I Shared Services	9,792	10,070	(278)
Service Contracts	2,100	2,437	(337)
Total Instruction	479,725	481,179	(1,454)



Secondary Program:			
Tuition - Not VT	38,000	52,049	(14,049)
Tuition	443,250	423,404	19,846
Total Secondary Program	481,250	475,453	5,797

The accompanying notes are an integral part of this financial statement.

**Town of Dorset School District**  
**General Fund**  
**Statement of Revenue, Expenditures & Changes In Fund Balance**  
**Budget and Actual**  
**For The Year Ended June 30, 1988**

	Budget	Actual	Variance Favorable (Unfavorable)
Special Education:			
Salaries	\$8,508	\$7,343	\$1,165
FICA	629	541	88
Transportation	2,000	656	1,344
Tuition	11,000	15,324	(4,324)
Tutoring	500	2,297	(1,797)
Worker's Compensation	19	0	19
Unemployment Compensation	23	22	1
Shared Services	38,598	48,234	(9,636)
Contracted Services	8,000	13,445	(5,445)
Supplies	550	730	(180)
Equipment	0	41	(41)
Total Special Education	69,827	88,633	(18,806)

Gifted/Talented Program:

Salaries	4,720	6,094	(1,374)
Medical	377	0	377
Dental	50	0	50
Disability	31	0	31
FICA	349	447	(98)
Worker's Compensation	10	10	0
Unemployment Compensation	7	1	6
Inservce	2,500	1,452	1,048
Supplies	1,000	258	742
Total Gifted/Talented Program	9,044	8,262	782

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Other Instruction;

Salaries	3,000	2,275	725
FICA	225	160	65
Worker's Compensation	7	7	0
Field Trips	1,375	2,111	(736)
Student Assemblies	150	0	150
Supplies	257	36	221
Equipment	450	450	0
Supplies Purchased from Donated Money	0	1,400	(1,400)
Total Other Instruction	5,464	6,439	(975)

The accompanying notes are an integral part of this financial statement.

Town of Dorset School District  
General Fund  
Statement of Revenue, Expenditures & Changes In Fund Balance  
Budget and Actual  
For The Year Ended June 30, 1988

	Budget	Actual	Variance Favorable (Unfavorable)
Health Services:			
Dorset Nursing	\$8,000	\$6,687	\$1,313
Supplies	200	402	(202)
Equipment	1,200	1,200	0
Total Health Services	9,400	8,289	1,111



Media Services:			
Library Supplies	600	544	56
Library Books & Periodicals	4,600	4,818	(218)
Audio Visual	3,450	3,815	(365)
Other Expenses	400	410	(10)
Equipment	4,000	4,461	(461)
Salaries/Aide	2,835	3,074	(239)
FICA	210	214	(4)
Worker's Compensation	6	6	0
Unemployment	8	1	7
Equipment Repair	700	2,104	(1,404)
Total Media Services	16,809	19,447	(2,638)

General Administration:			
Salaries	2,750	2,750	0
FICA	202	205	(3)
Other	7,800	7,672	128
Property Insurance	6,117	9,260	(3,143)
Liability	2,171	1,905	266
Fidelity	174	0	174
Advertising	1,000	1,650	(650)
Supplies	1,200	5,548	(4,348)
Legal	3,000	3,847	(847)
Dues	650	650	0
School Approval Process	200	0	200
Worker's Compensation	6	0	6
Errors & Omissions	0	2,215	(2,215)
Total General Administration	25,270	35,702	(10,432)

Treasurer/Clerk:

Salary	1,100	1,100	0
FICA	44	78	(34)
Supplies	200	122	78
Total Treasurer/Clerk	1,344	1,300	44

The accompanying notes are an integral part of this financial statement.

**Exhibit III**  
**Page 4 of 6**

**Town of Dorset School District**  
**General Fund**  
**Statement of Revenue, Expenditures & Changes In Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 1988**

	Budget	Actual	Variance Favorable (Unfavorable)
Audit Service: Audit	\$2,500	\$2,200	\$300
Office of the Superintendent: Supervisory Union Assessment	37,710	38,807	(1,097)

School Administration:

Salaries	56,117	56,021	96
Medical	3,698	4,076	(378)
Dental	498	430	68
Disability	289	282	7
FICA	4,113	4,238	(125)
Retirement	580	481	99
Worker's Compensation	123	159	(36)
Unemployment	22	1	21
Travel - Conference	2,000	2,095	(95)
Telephone	3,000	5,490	(2,490)
Supplies	350	131	219
Other	955	1,044	(89)
Dues	400	403	(3)
Equipment	225	269	(44)
Life Insurance	114	114	0
Tuition Reimbursement	0	349	(349)
Total School Administration	72,484	75,583	(3,099)

Care & Operation Building:

Salaries	27,241	29,063	(1,822)
Medical	4,345	4,849	(504)
Dental	675	583	92
Disability	177	170	7
FICA	1,997	2,140	(143)
Retirement	727	549	178
Worker's Compensation	667	901	(234)
Unemployment	20	27	(7)
Rubbish Removal	900	2,850	(1,950)
Repairs & Maintenance	5,300	4,779	521
Travel	550	677	(127)
Custodial Supplies	4,500	4,492	8
Electricity	10,500	11,713	(1,213)
Oil	8,000	4,545	3,455
Other	1,000	804	196
Equipment	1,995	5,886	(3,891)
Total Care & Operation Building	68,594	74,028	(5,434)

The accompanying notes are an integral part of this financial statement.



Town of Dorset School District  
General Fund

Statement of Revenue, Expenditures & Changes in Fund Balance

Budget and Actual  
For the Year Ended June 30, 1988

Exhibit III  
Page 5 of 6

	Budget	Actual	Variance Favorable (Unfavorable)
Care & Upkeep of Grounds:			
Contracted Services	\$250	\$40	\$210
Supplies	900	890	10
Equipment	2,000	2,130	(130)
Total Care & Upkeep Grounds	3,150	3,060	90
Vehicle Operation:			
Salaries	27,950	28,513	(563)
Medical	0	42	(42)
Disability	180	0	180
FICA	2,066	1,582	484
Retirement	287	212	75
Worker's Compensation	1,025	1,379	(354)
Unemployment	33	4	29
Contracted Services	2,000	1,118	882
Bus Insurance	5,217	3,666	1,551
Total Vehicle Operation	38,758	36,516	2,242

Vehicle Service:				
Maintenance	3,000	6,001	(3,001)	
Gasoline	4,500	3,918	582	
Tires & Tubes	500	0	500	
Other	200	234	(34)	
Total Vehicle Service	8,200	10,153	(1,953)	
School Milk Program:				
Milk Program	700	854	(154)	
Interest Expense:				
Interest Charges	2,000	13,498	(11,498)	
Other:				
Land Acquisition - Note 5	0	50,000	(50,000)	
Sinking Fund:				
Bus Sinking Fund	25,000	25,000	0	
Total Expenditures	1,357,229	1,454,403	(97,174)	

The accompanying notes are an integral part of this financial statement.

**Town of Dorset School District  
General Fund  
Statement of Revenue, Expenditures & Changes in Fund Balance  
Budget and Actual  
For The Year Ended June 30, 1988**

	Budget	Actual	Variance Favorable (Unfavorable)
Excess of Revenue Over Expenditures	\$0	21,384	\$21,384
Fund Balance - July 1, 1987		13,760	
Fund Balance - June 30, 1988		\$35,144	

The accompanying notes are an integral part of this financial statement.

## Note 1: **Summary of Significant Accounting Policies**

Except where noted, the accounting policies of the School District conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

### A. Fund Accounting

The accounts of the School District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue and expenditures. Government resources are allocated to and accounted for in individual funds, based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements in this report into four (4) generic fund types and two (2) broad fund categories, as follows:

#### GOVERNMENTAL FUNDS

**General Fund** - The General Fund is the general operating fund of the School District. It is used to account for all financial resources, except those required to be accounted for in another fund.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

**Capital Projects Funds** - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

## FIDUCIARY/TRUST FUNDS

**Fiduciary/Trust Funds** - Fiduciary/Trust Funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a nonexpendable trust fund or an expendable trust fund is used. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal. The music amount is the only Expendable Trust Fund at this time.

### B. FIXED ASSETS AND LONG-TERM LIABILITIES

The School District has not established a record of its general fixed assets. Therefore, property, plant, equipment and furniture expenditures are charged to current operations and are not controlled through general fixed asset records. Most School Districts in this state do not maintain these type of records.

If generally accepted accounting principles were applied, fixed assets used in Governmental Fund type operations (general fixed assets) would be accounted for in the General Fixed Assets Account Group, rather than in Governmental Funds.

Long-term liabilities expected to be financed from Governmental Funds are accounted for in the General Long-Term Account Group, not in the Governmental Funds.

The account group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with measurement or results of operations.

Because of their spending measurement focus, expenditure recognition for Governmental Fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as Governmental Fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long Term Debt Account Group.



## C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds are accounted for using the modified accrual basis of accounting. Revenue is recognized when it becomes measurable and available as net current assets. Taxpayer-assessed income and gross receipts are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: accumulated unpaid vacation, sick pay, and other employee amounts, which are not accrued.

## D. BUDGETS AND BUDGETARY ACCOUNTING

The School District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The School Superintendent submits to the School Board a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted at the School to obtain taxpayer comments. Said hearings shall be held not less than two days nor more than 60 days prior to the date of the annual Town Meeting.
3. The Board adopts a budget which is a recommendation to the electorate. The proposed budget is distributed to the legal voters of the Town at least 10 days before Town meeting. Voters at Town meeting vote to adopt the budget as recommended or can amend it in total.

## E. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total columns on the Combined Statements -Overview are captioned "Memorandum Only" to indicate that they are

presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles.

**Note 2: Pension Plan**

Certain employees participate and contribute to the Vermont Municipal Employees Retirement system. The School District funds its portion of the retirement contribution from the General Fund. The cost of the contributions for the year ended June 30, 1988 was \$1,974.

**Note 3: Subsequent Event**

Subsequent to June 30, 1988, the School District borrowed \$374,000.00 in anticipation of taxes from the Chittenden Trust Company, at an interest rate of 6.30%, due June 30, 1989.

**Note 4: Bus Replacement**

The amounts of interest income in the Bus Replacement Fund and Capital Projects Fund represent amounts of interest income earned by the funds, but not yet paid out by the General Fund as of June 30, 1988.

**Note 5: Land Acquisition**

The money for the Land Acquisition was approved at the 1988 Town meeting and was to be budgeted in fiscal year 1989. However, the Selectmen did not raise the money for the land, and surplus money had to be used for the purchase.

**Note 6: Long-Term Debt**

The Long term Debt at June 30, 1988 consists of General Obligation Bonds which will be used for the construction of an addition to the Dorset Elementary School, with variable interest rate currently at 5.3%, principal payable annually over the next twenty years.

Five year maturities are as follows:	1989	\$49,850
	1990	49,850
	1991	49,850
	1992	49,850
	1993	49,850
	Thereafter	747,750
	Total	<b>\$997,000</b>

# DORSET SCHOOL DISTRICT BUDGET

	BUDGET 1987-1988	ACTUAL 1987-1988	BUDGET ANTICIPATED 1988-1989	PROPOSED 1989-1990
PART A				
1000 Instruction				
1120 Elementary Program				
110 Salaries	\$346,560	\$353,664	\$382,947	\$507,795
115 Aides	\$22,719	\$14,425	\$33,855	\$27,157
120 Substitutes	\$6,000	\$7,425	\$6,300	\$7,000
210 Group Medical Insurance	\$25,912	\$31,314	\$42,100	\$72,000
212 Disability	\$2,287	\$1,954	\$2,604	\$3,351
220 Social Security	\$27,733	\$26,735	\$31,775	\$41,243
240 Employee Retirement	\$257	\$222	\$270	\$270
250 Workers' Compensation	\$826	\$31	\$931	\$1,788
260 Unemployment Compensation	\$1,013	\$1,262	\$96	\$104
270 Tuition Reimbursement	\$5,000	\$1,994	\$5,250	\$6,750
280 Group Dental Insurance	\$4,051	\$4,210	\$4,600	\$6,238
320 Contracted Professional Services	\$500	\$230	\$500	\$3,000
321 Contracted Education Services	\$2,320	\$1,000	\$1,000	\$1,000
325 Inservice	\$4,100	\$2,518	\$4,300	\$6,250
331 Chapter 1 Shared Services	\$9,792	\$10,070	\$11,399	\$20,095
490 Service Contracts	\$2,100	\$2,437	\$2,600	\$4,300
491 Service Contract/Computer System	\$0	\$0	\$0	\$16,600
565 Tuition to State Agencies	\$0	\$0	\$3,000	\$3,000
580 Travel/Conferences	\$1,940	\$2,095	\$1,000	\$2,694

# DORSET SCHOOL DISTRICT BUDGET

	BUDGET 1987-1988	ACTUAL 1987-1988	BUDGET ANTICIPATED 1988-1989	PROPOSED 1989-1990
610 Teaching Supplies	\$11,000	\$14,777	\$11,000	\$15,819
640 Textbooks	\$2,115	\$2,751	\$2,200	\$4,963
690 Other Teaching Supplies	\$1,800	\$749	\$1,950	\$2,635
730 Equipment for Instruction	\$1,700	\$1,316	\$1,700	\$3,290
TOTAL ELEMENTARY PROGRAM	\$479,725	\$481,179	\$552,690	\$757,343
1201 Gifted/Talented Education				
110 Salary	\$4,720	\$6,094	\$4,983	\$12,382
210 Medical	\$377	\$0	\$484	\$1,936
212 Disability	\$31	\$0	\$34	\$82
220 Social Security	\$349	\$447	\$374	\$942
250 Workers' Compensation	\$10	\$10	\$11	\$41
260 Unemployment	\$7	\$1	\$13	\$2
280 Dental	\$50	\$0	\$51	\$190
320 Consultant	\$0	\$0	\$0	\$0
325 Insurances	\$2,500	\$1,452	\$3,000	\$1,000
610 Supplies	\$1,000	\$258	\$300	\$300
730 Equipment	\$0	\$0	\$50	\$0
TOTAL GIFTED/TALENTED EDUCATION	\$9,044	\$8,262	\$9,251	\$16,875
1400 Other Instructional Services				
110 Extracurricular Salaries	\$3,000	\$2,275	\$3,400	\$4,238
220 Social Security	\$225	\$160	\$255	\$323
250 Workers' Compensation	\$7	\$7	\$7	\$14



# DORSET SCHOOL DISTRICT BUDGET

	BUDGET 1987-1988	ACTUAL 1987-1988	BUDGET ANTICIPATED 1988-1989	PROPOSED 1989-1990
390 Field Trips	\$1,375	\$2,111	\$1,375	\$1,471
391 Student Assemblies	\$150	\$0	\$150	\$161
690 Supplies	\$257	\$36	\$257	\$275
691 Supplies from Donations	\$0	\$1,400	\$0	\$0
740 Equipment	\$450	\$450	\$450	\$482
TOTAL OTHER INSTRUCTIONAL SERVICES	\$5,464	\$6,439	\$5,895	\$6,963
2000 Supporting Services				
2130 Health Services				
390 Contracted Services D.N. Association	\$8,000	\$6,687	\$8,400	\$8,988
610 Supplies	\$200	\$402	\$200	\$200
730 Equipment	\$1,200	\$1,200	\$0	\$0
TOTAL HEALTH SERVICES	\$9,400	\$8,289	\$8,600	\$9,188
2220 Educational Media Services				
111 Salaries/Aide	\$2,835	\$3,074	\$3,300	\$7,062
220 Social Security	\$210	\$214	\$248	\$537
250 Workers' Compensation	\$6	\$6	\$11	\$23
260 Unemployment Compensation	\$8	\$1	\$2	\$6
465 Equipment Repair/Svs. Contracts	\$700	\$2,104	\$1,500	\$2,000
610 Library Supplies	\$600	\$544	\$600	\$750
640 Periodicals & Books	\$4,600	\$4,818	\$4,500	\$4,750



# DORSET SCHOOL DISTRICT BUDGET

	BUDGET 1987-1988	ACTUAL 1987-1988	BUDGET ANTICIPATED 1988-1989	PROPOSED 1989-1990
650 Audio Visual Materials	\$3,450	\$3,815	\$3,500	\$3,750
690 Other Library Expenses	\$400	\$410	\$400	\$450
730 Library Equipment	\$4,000	\$4,461	\$2,000	\$4,500
TOTAL EDUCATION MEDIA SERVICES	\$16,809	\$19,447	\$16,057	\$23,829
2310 General Administration/Board				
110 Salaries	\$2,750	\$2,750	\$2,750	\$2,750
220 Social Security	\$202	\$205	\$207	\$207
250 Workers' Compensation	\$6	\$0	\$6	\$9
330 Legal Services	\$3,000	\$3,847	\$3,500	\$3,900
390 Other Services	\$5,800	\$7,672	\$8,000	\$8,600
521 Property Insurance	\$6,117	\$9,260	\$6,300	\$5,483
522 Liability Umbrella	\$2,171	\$1,905	\$3,000	\$2,091
523 Fidelity Bond	\$174	\$0	\$208	\$250
524 Director's Errors & Omissions	\$1,500	\$2,215	\$1,399	\$1,258
540 Advertising	\$1,000	\$1,650	\$1,000	\$1,650
580 Travel	\$500	\$0	\$500	\$500
610 Supplies	\$1,200	\$5,548	\$1,800	\$3,000
810 Dues & Memberships	\$650	\$650	\$650	\$750
890 School Approval Process	\$200	\$0	\$0	\$0
TOTAL GENERAL ADMINISTRATION/BOARD	\$25,270	\$35,702	\$29,320	\$30,448

# DORSET SCHOOL DISTRICT BUDGET

	BUDGET 1987-1988	ACTUAL 1987-1988	BUDGET ANTICIPATED 1988-1989	PROPOSED 1989-1990
2312 General Administration/District Clerk				
112 Clerk Salary	\$500	\$500	\$500	\$500
220 Social Security	\$0	\$38	\$38	\$38
250 Workers' Compensation	\$0	\$0	\$1	\$1
TOTAL GEN ADMINISTRATION/DISTRICT CLERK	\$500	\$538	\$539	\$539
2313 General Administration/Treasurer				
110 Salary	\$600	\$600	\$600	\$600
220 Social Security	\$44	\$43	\$45	\$45
610 Supplies	\$200	\$119	\$200	\$400
TOTAL ADMINISTRATION/TREASURER	\$844	\$762	\$845	\$1,045
2317 General Administration/Audit				
300 Purchased Prof. Services	\$2,500	\$2,200	\$2,500	\$3,000
TOTAL ADMINISTRATION/AUDIT	\$2,500	\$2,200	\$4,900	\$3,000
2410 School Administration				
110 Salaries	\$56,117	\$56,021	\$71,000	\$75,970
210 Group Medical Insurance	\$3,698	\$4,076	\$4,844	\$5,813
212 Disability	\$289	\$282	\$317	\$350
220 Social Security	\$4,113	\$4,238	\$5,332	\$5,759
230 Group Life Insurance	\$114	\$114	\$35	\$141
240 Employee Retirement	\$580	\$481	\$706	\$755
250 Workers' Compensation	\$123	\$159	\$234	\$251

# DORSET SCHOOL DISTRICT BUDGET

	BUDGET 1987-1988	ACTUAL 1987-1988	BUDGET ANTICIPATED 1988-1989	PROPOSED 1989-1990
260 Unemployment	\$22	\$1	\$55	\$55
270 Tuition Reimbursement	\$0	\$349	\$4,500	\$4,500
280 Group Dental Insurance	\$498	\$430	\$501	\$539
530 Telephone	\$3,000	\$5,490	\$4,500	\$6,000
580 Travel/Conference	\$2,000	\$2,095	\$3,100	\$3,100
610 Office Supplies	\$350	\$1,044	\$350	\$350
690 Other Supplies	\$955	\$131	\$1,500	\$1,500
730 Equipment	\$225	\$269	\$300	\$300
810 Dues & Memberships	\$400	\$403	\$500	\$500
TOTAL SCHOOL ADMINISTRATION	\$72,485	\$75,583	\$99,368	\$105,881
2542 Care & Upkeep of Building				
110 Salaries	\$26,891	\$29,063	\$41,000	\$43,870
120 Substitutes	\$350	\$0	\$350	\$350
210 Group Medical Insurance	\$4,345	\$4,849	\$6,540	\$6,540
212 Disability	\$177	\$170	\$279	\$298
220 Social Security	\$1,997	\$2,140	\$3,105	\$3,352
240 Employee Retirement	\$727	\$549	\$763	\$800
250 Workers' Compensation	\$667	\$901	\$1,013	\$960
260 Unemployment Compensation	\$20	\$27	\$65	\$7
280 Group Dental Insurance	\$675	\$583	\$858	\$732
420 Rubbish Removal	\$900	\$2,850	\$3,550	\$6,565
490 Repairs & Maintenance	\$5,300	\$4,779	\$5,000	\$6,000

# DORSET SCHOOL DISTRICT

	BUDGET 1987-1988	ACTUAL 1987-1988	BUDGET ANTICIPATED 1988-1989	PROPOSED 1989-1990
515 Travel	\$550	\$667	\$800	\$800
610 Custodial Supplies	\$4,500	\$4,492	\$6,750	\$6,750
622 Electricity	\$10,500	\$11,713	\$18,360	\$18,000
624 Fuel Oil	\$8,000	\$4,545	\$9,600	\$10,000
690 Other Supplies	\$1,000	\$804	\$1,000	\$1,000
730 Equipment	\$1,995	\$5,886	\$3,450	\$3,000
TOTAL CARE & UPKEEP OF BUILDING	\$68,595	\$74,028	\$102,483	\$109,024
2543 Care & Upkeep of Grounds				
490 Contracted Services	\$250	\$40	\$250	\$300
610 Supplies	\$900	\$890	\$900	\$900
730 Equipment	\$2,000	\$2,130	\$0	\$0
TOTAL CARE & UPKEEP OF GROUNDS	\$3,150	\$3,060	\$1,150	\$1,200
2552 Vehicle Operation Services				
110 Salaries	\$27,300	\$28,513	\$28,800	\$30,816
120 Substitutes	\$650	\$0	\$650	\$650
210 Group Medical	\$0	\$42	\$0	\$5,962
212 Disability	\$180	\$0	\$0	\$0
220 Social Security	\$2,066	\$1,582	\$2,212	\$2,395
240 Employee Retirement	\$287	\$212	\$223	\$245
250 Workers' Compensation	\$1,023	\$1,379	\$1,448	\$2,023

# DORSET SCHOOL DISTRICT BUDGET

	BUDGET 1987-1988	ACTUAL 1987-1988	BUDGET 1988-1989	ANTICIPATED 1988-1989	PROPOSED 1989-1990
260 Unemployment	\$33	\$4	\$45	\$17	\$9
513 Contracted Services	\$2,000	\$1,118	\$2,000	\$2,000	\$2,000
524 Bus Insurance	\$5,217	\$3,666	\$5,817	\$4,098	\$4,303
TOTAL VEHICLE OPERATION SERVICES	\$38,756	\$36,516	\$41,194	\$43,504	\$48,403
2554 Vehicle Servicing					
430 Maintenance	\$3,000	\$6,001	\$4,000	\$4,000	\$4,500
610 Gasoline	\$4,500	\$3,918	\$4,900	\$4,900	\$5,200
611 Tires	\$500	\$0	\$1,600	\$1,600	\$1,600
690 Other Expenses & Supplies	\$200	\$234	\$200	\$200	\$200
730 Equipment	\$0	\$0	\$0	\$0	\$5,000
TOTAL VEHICLE SERVICING	\$8,200	\$10,153	\$10,700	\$10,700	\$16,500
2561 School Milk Program					
570 Services	\$700	\$854	\$500	\$500	\$500
TOTAL SCHOOL MILK PROGRAM	\$700	\$854	\$500	\$500	\$500
4000 Construction Services					
4600 Building Improvements					
720 Building Imprv/Mt Laurel	\$0	\$0	\$0	\$0	\$0
721 Architect Fees	\$0	\$0	\$0	\$0	\$0
TOTAL BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0



# DORSET SCHOOL DISTRICT BUDGET

	BUDGET 1987-1988	ACTUAL 1987-1988	BUDGET ANTICIPATED 1988-1989	PROPOSED 1989-1990
5100 Long Term Debt				
530 Interest on Bonds (1988-2008)	\$0	\$0	\$69,840	\$67,198
810 Principal on Bonds (1988-2008)	\$0	\$0	\$49,850	\$49,850
TOTAL LONG TERM DEBT	\$0	\$0	\$119,690	\$117,048
5200 Short Term Debt				
530 Interest	\$2,000	\$13,498	\$0	\$9,013
TOTAL SHORT TERM DEBT	\$2,000	\$13,498	\$0	\$9,013
5500 Land Acquisition & Sinking Fund Transfers				
740 Land Acquisition	\$0	\$50,000	\$0	\$0
920 Bus Sinking Fund Transfer	\$25,000	\$25,000	\$14,500	\$14,500
TOTAL ACQUISITION/TRANSFERS	\$25,000	\$75,000	\$14,500	\$14,500
SUBTOTAL: PART A	\$768,442	\$851,510	\$1,013,086	\$1,271,286
1130 Secondary Program				
566 Tuition/PRIVATE OTHER	\$38,000	\$52,049	\$60,200	\$62,400
567 Tuition/Burr & Burton Seminary	\$443,250	\$423,404	\$522,000	\$581,000
TOTAL SECONDARY PROGRAM	\$481,250	\$475,453	\$582,200	\$643,400

# DORSET SCHOOL DISTRICT BUDGET

	BUDGET 1987-1988	ACTUAL 1987-1988	BUDGET ANTICIPATED 1988-1989	PROPOSED 1989-1990
1200 Special Education				
115 Salaries	\$8,508	\$7,343	\$17,000	\$27,960
120 Tutoring	\$500	\$2,297	\$2,400	\$2,400
210 Medical Insurance	\$0	\$0	\$0	\$0
220 Social Security	\$629	\$541	\$1,277	\$2,100
250 Workers' Compensation	\$19	\$0	\$37	\$62
260 Unemployment Compensation	\$23	\$22	\$46	\$8
280 Dental Insurance	\$0	\$0	\$0	\$461
331 Shared Services	\$38,598	\$48,234	\$55,000	\$65,009
332 Contracted Services	\$8,000	\$13,445	\$10,000	\$10,600
510 Transportation	\$2,000	\$656	\$2,000	\$2,000
565 Tuition	\$11,000	\$15,324	\$14,000	\$26,100
610 Supplies	\$550	\$730	\$1,000	\$1,000
730 Equipment	\$0	\$41	\$600	\$600
TOTAL SPECIAL EDUCATION	\$69,827	\$88,633	\$103,360	\$138,300
2321 General Administration/Superintendent				
331 Supervisory Union Assessment	\$37,710	\$38,807	\$45,832	\$45,075
TOTAL ADMINISTRATION/SUPERINTENDENT	\$37,710	\$38,807	\$45,832	\$45,075

# DORSET SCHOOL DISTRICT BUDGET

	BUDGET 1987-1988	ACTUAL 1987-1988	BUDGET ANTICIPATED 1988-1989	PROPOSED 1989-1990
SUBTOTAL: PART B	\$588,787	\$602,893	\$677,148	\$826,775
GRAND TOTAL	\$1,357,229	\$1,454,403	\$1,745,259	\$2,098,061
1110 Tax Receipts	\$1,326,729	\$1,427,919	\$1,727,718	\$2,086,061
1150 Miscellaneous	\$0	\$1,879	\$0	\$0
1190 Donations	\$0	\$2,305	\$0	\$0
1500 Interest	\$3,000	\$15,419	\$12,000	\$12,000
3110 State Aid	\$27,500	\$28,265	\$0	\$0
TOTAL	\$1,357,229	\$1,475,787	\$1,739,718	\$2,098,061

Fund Balance 6/30/87  
Estimated FY'88 Income  
Estimated FY'88 Expenses

Difference

Fund Balance (6/30/88)

Estimated Income FY'89  
Estimated Expenses FY'89

Difference

Estimated Fund Balance (6/30/89)

Dorset Town Clerk's Office  
Dorset, Vermont  
Received for Record  
JANUARY 1989  
A.D. 1989  
10 Black and 50 minutes AM  
Accepted in Vol. 12 Page  
of Records.  
Attest:  
A. J. M. A. G. L. E. T.  
Town Clerk

## **Annual Report of Burr & Burton Seminary**

New faculty members were welcomed to the Burr and Burton school community this Fall, including Betsy Hubner from Rockaway, New Jersey as Studio Art Teacher, Suzanne Rappaport, Fine Art Coordinator from Pawlet, Vt., Jeff Burkert, Maintenance Director from Cabot, Vt., Lyn Baldwin as Environmental Studies teacher from North Bennington and Kathi Jewett from Manchester as College Prep Biology teacher.

School-wide enrollment has dropped significantly in the last year, due to lower numbers in the upper grades of the area feeder schools. This enrollment drop has been anticipated for several years, and it is expected that it will continue through 1992 before stabilizing.

Despite the fact that we were able to plan for the drop, as well as to intensify recruitment efforts to counteract it, a significant part of this year's tuition increase can be directly attributed to the resultant lower efficiency in the use of both our campus and our central staff.

Enrollment from Dorset as of December 1, 1988, was:

Grade 9 - 20

Grade 10 - 24

Grade 11 - 15

Grade 12 - 20

Total - 79

The Dorset School Directors authorized public tuition payments to Burr and Burton Seminary totaling \$416,251.48 for the 1987-88 school year. The Seminary Trustees continue to use no public tuition income for debt retirement or capital construction purposes. Financial support for those purposes and others is raised privately, utilizing our Alumni/Development office, along with the Seminary's corporate non-profit status.

The Trustees' Development Committee launched its seventh annual fund drive last month. The results of that appeal will enable us to upgrade our computer lab, and to continue to expand our performing Art/Drama programs.

There are at least three new significant developments at the school this year. Beginning in August, the school's boarding program was re-activated. This was made possible through the generous support of a foundation, the cooperation of an urban N.J. youth agency and the hospitality of area families. We currently have 3 boarders, and plan to expand within the next few years to as many as 10 students. In addition, we also have 6 foreign students studying with us this year.

We also began the year with a brand new, state-of-the-art IBM computer lab. Housed in the Practical Arts Building, students are taught a variety of business oriented subjects with this lab by three of our teachers.



The third development is very recent. This past month the school's Trustees voted to admit 8th graders for the first time in the history of the Seminary. The Trustees see themselves in this action as being responsive to requests from area school boards, but also prudent in that we need the additional students to increase our efficiency of operation. The Trustees attached conditions to the action, which include the development of an exemplary 8th grade program and a commitment to do so as early as September of 1989, if needed.

The Trustees remain anxious to receive ideas and to answer questions from members of the Dorset community.

Respectfully submitted,  
Robert G. Kennedy  
Headmaster

BBS Trustees from Dorset  
Trudy Myers - 362-1245  
Mary Rita Manley - 362-1147

### **Dorset Fire District #1 Annual Report**

More than 160 Dorset residents braved a late winter storm on March 14, 1988, to attend a special meeting at the firehouse and voice their unanimous support for the purchase of a new Grumman fire truck at an estimated cost of \$97,000. The acquisition was dictated by the failure of the department's 29-year-old vehicle which was subsequently sold through a sealed bid advertisement for the sum of \$885. To finance the new truck the voters authorized a promissory note payable over a seven-year period.

In November the department accepted the gift of a used 1973 Chevrolet tank truck from Walter Freed. This additional piece of equipment gives firemen the ability to deliver a total of more than 5,000 gallons of water on demand.

Voters at the annual meeting on May 9, 1988, adopted a budget of \$69,250 for the Fire District, and authorized a fire tax of 6¢ per \$100 assessed evaluation to realize the same. The Water Company budget was established at \$18,950 with no change in rate. A financial statement prepared December 31, 1988, by Willard R. Powell, C.P.A., shows adequate income to meet the projected expenditures for this fiscal year.

A water shortage during the summer was traced to a leak in the pipe servicing the Dorset Town Library. Repair of this leak and several others subsequently discovered, brought the reservoir back up to the



desired level despite an unusually dry year. All water samples sent monthly to the Vermont Department of Health Laboratory for bacteriological examination met the compliance test.

Chester Andrews was elected to a three-year term on the Prudential Committee. James Kingston was named to fill an unexpired two-year term, and Terry Tyler and George Warburton were chosen for one-year terms. The fifth member of the committee is Austin Rumney.

Firemen re-elected their three chief officers for the ensuing year at their meeting on December 12, 1988. These are James W. O'Neil, III, Chief Engineer; Milton McWayne, First Assistant; and Theron Troumbly, Second Assistant. The Prudential Committee expresses the Town's gratitude to the volunteer firemen for another year of responsible and excellent service.

Meetings of the Prudential Committee are held the first Monday of each month at the firehouse at 7:30 P.M. unless otherwise posted at the Post Office. All legal voters are welcome to attend these meetings and to participate in the District's Annual Meeting scheduled for May 8, 1989.

Norman L. Temme  
Clerk - Treasurer

### **East Dorset Fire District and East Dorset Fire Department Annual Report**

We are grateful to the people of the Town of Dorset for their continued support. The money received from the Town is used to purchase equipment which we use in our efforts to protect life and property from fire and also accident.

The volunteers of our Fire Department continue to expend a great deal of time and effort, not only in actual fire and accident calls (31 this year including responses to other departments) but even more in continued training and work on trucks and equipment.

It remains a matter of great satisfaction to observe the continuation of co-operation between the two Fire Districts and Fire Departments.

Again we encourage all legal voters of the East Dorset Fire District to attend and participate in the Annual Meeting of the District in May. It is there that the business of the District is done and the officers elected. All proper input is appreciated.

We will continue to do our best on behalf of the entire Town of Dorset.

Engineers  
David Beebe, Chief  
Thomas Beebe  
Dana Hart

Prudential Committee  
Donald G. Johnson  
Harold R. Beebe  
Douglas Zecher

## **Annual Report of the Green Mountain National Forest Manchester District to the Town of Dorset**

The Forest Service, an agency of the U.S. Department of Agriculture, is charged with managing the nation's forests. The Green Mountain National Forest, one of the 153 forests of the National Forest system, manages vegetation to create wildlife habitat, protects water and soil resources from degradation, provides a wide range of recreational opportunities from total solitude in Wilderness areas to trails in semi-primitive areas and camping opportunities at developed campgrounds. We identify and protect cultural resources and threatened and endangered plant and animal species.

The Green Mountain National Forest has had presence in Vermont since 1932, when the State Legislature requested the United States Congress to create a national forest. Since 1932, the Forest has grown to approximately 330,000 acres, of which 200,000 acres comprise the Manchester district. Listening to you the users and owners of the Forest, who have told us that public land in Vermont is scarce and precious, we believe that we must provide benefits that private land does not, and in such a manner that options and opportunities for future generations of people remain open. Your direction to us, as managers of your Forest, is well documented in the "Land and Resource Management Plan." The Plan is the basis for all projects which comprise our annual program of work.

1988 was an exciting year and was certainly a year of change. Michael Schrotz reported as the district ranger replacing Wolf Schumann. Rob Clark and Ed Toth joined the staff as assistant rangers to Michael. Diane Strohm joined as district silviculturalist. The short term goal of the new management team was to listen to the employees, observe the program workings, listen to the forest users and bring about any necessary changes. Subtle changes occurred throughout 1988 and major changes are taking place as we enter 1989. We believe that the Manchester office is now as lean as it can possibly be and still offer protection of the natural resources.

1988 brought increased use across the Forest. Day use increased in almost all areas while overnight use remained constant. Much of the increase in day use is attributed to the increase in second home owners. 1988 also brought a large workload. To help complete our targeted goals, we made use of temporary labor, the Vermont Youth Conservation Corp (VYCC), the Vermont Corrections Crew and cooperators such as the Green Mountain Club (GMC) and the Vermont Association of Snow Travelers (VAST).

Work projects developing the wildlife program were probably the most rewarding. Our goal is to create a variety of habitats which

provides food and shelter for birds and animals. We create diverse habitats by manipulating vegetation, providing artificial homes and restructuring stream beds. Timber harvesting is probably the most important factor in changing the diversity of vegetation. Timber, sold and cut by private logging contractors, causes new growth to sprout, providing a good food source. Timber harvest in winter deer yards creates vigorous new conifer growth, providing thermal protection for deer. We also burned almost 400 acres of land to maintain grassy openings, excellent habitat for birds and animals. Wood boxes placed near open water provide homes for waterfowl and occasionally a squirrel. In addition to placing new boxes, we checked those existing to determine which birds and animals used the boxes. Members of the VYCC worked to release apple trees from natural growth of maples. An important food source, apples are slowly being shaded out as farmland succeeds to forests. A new and growing program is that of restocking Atlantic Salmon. While the district is a long distance from the Atlantic, we completed construction of new fish habitat; deep pools for wintering, creation of ripples to instill oxygen in the water, and placement of logs and boulders in the stream course to provide hiding places for fish. Of course the most exciting activity was that of stocking the Salmon fry. It seems incredible, but these fry live in the streams for 2 years before travelling to the Atlantic. They return again, at a size of 8 to 20 pounds, to spawn their eggs in the same stream.

Providing recreational facilities and opportunities for you the Forest user is also a large part of our program. The district provided Hosts at many of the sites. These people welcomed the users and helped to inform the users of activities and opportunities available for their pleasure. Bulletin boards were installed to provide better information when Hosts were not available. The Hosts also listened to you and brought your ideas to our attention, many of which will be implemented as we continue to grow. The largest task of the year was to construct 8 miles of Appalachian/Long Trail (AT/LT) over Stratton Mountain. Temporary labor and GMC workers combined efforts to complete the task amidst hot weather and bugs. Volunteer groups helped to maintain some 60 miles of existing trails, clearing brush, reconstructing waterbars, rebuilding tread and placing signs.

The district also provided many services frequently asked for. Providing fuelwood cutting lots is one such service. Although all 20 lots were awarded by random drawing, we found that fewer than half were actually cut. Because of the decreased use, we will offer fewer areas in 1989. On the flip side, Christmas tree cutting increased over the previous year. Several articles in local papers informed the public that tree cutting was an enjoyable recreational pursuit and required only a \$5 permit. Another very important service was that of



attending the many evening meetings to talk with selectmen, planning commissions and road commissioners about the needs of their constituents.

Specifically in Dorset, the National Forest manages a small amount of land. Located along the Town's eastern boundary, Forest users find access to hiking, horse and snowmobile trails. A study completed by the Bennington County Regional Commission revealed that National Forest land may be of financial benefit to the Town, in addition to the "quality of life" values associated with free and open lands. The study, headed by Nate Williams, is available through the BCRC. BCRC has asked that a question appear on the March ballot asking whether National Forest ownership should be increased in Dorset, assuming a willing seller was interested in selling to the United States.

If you have any questions about your National Forest, wish to learn more about its management, or have concerns about which you wish to talk, please call (802)362-2307 or stop in at our office located on Routes 11 and 30 in Manchester.

Respectfully submitted,

Michael K. Schrotz  
District Ranger

### **Bennington County Humane Society, Inc.**

The Bennington County Humane Society, Inc., gratefully acknowledges receipt of the \$550 appropriation to help cover the cost of caring for stray, unwanted and abandoned animals from Dorset.

The total number of animals cared for will again approach 2,000. We rescued and transported close to 200 ill, injured and unwanted animals, as well as, investigated over 75 reported complaints of abuse or neglect.

We believe 1988 was a good year for the animals at our Shelter. Our socialization program now has 10 dedicated volunteers. The people committed to this program spend many hours caring for and loving our animals. The result: the percentage of animals adopted increased over last year, and perhaps more importantly, the number of adopted animals being returned to us for behavior reasons has been cut in half.

We are very excited about our relationship with the parents and

teachers of local schools. Animals are such a powerful influence when teaching children kindness, compassion and a respect for all living things.

We greatly appreciate your continued support of our efforts on behalf of the animals.

Thank you to the kind people of Dorset.

Sincerely,

Joseph Silva  
Executive Director

**Dorset  
Town Report 1988  
Report of the Bennington County Regional Commission**

Municipal requests for assistance varied considerably during the past year: Wetlands, impact fees, historic districts, rezoning reports, capital budgeting, residential care facilities, new maps, industrial sites, home occupations, planning and zoning procedures, conflicts of interest, subdivision regulations, open space zoning, etc. The Supervisor of the unorganized town of Glastenbury designated the BCRC as the Planning Commission and Zoning Board in the absence of any local authority. Several communities were assisted with grant applications under Community Development, Act 200 planning, and solid waste programs. Grant and technical assistance was provided to the Red Cross and Dorset Nursing Association for a volunteer medical transit service (MediCab). A Transportation Development Plan proposal (TDP) was approved to coordinate the region's transit needs, and an advisory committee has been formed. The first phase of a Regional Solid Waste Plan began in July, 1988. Other solid waste activities included professional mediation assistance for Sunderland officials, VICON, and other interested groups, negotiation assistance regarding the Ogden Martin incinerator proposal, costs and options for waste disposal and recycling, demolition material disposal, landfill siting criteria, etc. Several planning, zoning, and special workshops were conducted for local officials and the public. BCRC, Putnam Memorial Health Corporation, Bennington Community Development Department, and Bennington-Rutland Opportunity Council coordinated efforts to form a nonprofit housing corporation for the region. The 7/11 Town Housing Consortium Project administered by the BCRC and directed by the Policy Board was completed for the multi-year grant period. Appreciation is extended to Arlington who served as a lead sponsor. Proceeds from the revolving loan account can continue to be made available for housing



projects. A feasibility study for expanding the acquisition boundary of the Green Mountain National Forest was completed and the results distributed to towns which have lands in the Taconic Mountain Range. In response to additional responsibilities under the State Planning (Act 200) and Solid Waste legislation, an additional staff person was added. The Chairman of the BCRC also appointed three committees: Regional Plan & Act 200, Solid Waste, and Technical Reviews. The staff includes Gregory Burke, Marilyn Ryba, Nathan Williams, Jim Sullivan, and Collette Galusha. Special recognition and appreciation is extended to Marilyn Ryba for her dedicated service and ability to convert a challenge into an opportunity. Marilyn will be leaving at the end of March 1989. All programs and projects are audited under the Single Audit Act, and the results are made available to local and state officials.

Gregory G. Burke,  
Executive Director  
Gedeon LaCrix,  
Chairman

**TOWN REPRESENTATIVES:**

John Harder  
Donald Johnson  
George Wallace

**BENNINGTON-RUTLAND OPPORTUNITY COUNCIL, INC.  
ANNUAL REPORT**

We have touched the lives of over 1,200 families in Bennington and Rutland Counties. The Bennington Rutland Opportunity Council is involved with all issues that concern low income individuals and the communities in which they live. When an individual comes to us for services, we try to treat their needs "holistically". We like to look at the total family picture and find out what their underlying need really is. (A client seeking Food Shelf services may have extremely high energy costs. Addressing those energy costs through other programs such as Weatherization or Fuel Assistance may lessen the need for Food Shelf services.)

In an effort to meet the needs of eligible Dorset residents, the Bennington-Rutland Opportunity Council has expended \$7,671.22 in services in the Town of Dorset during 1987/1988 Fiscal Year.

Bennington-Rutland Opportunity Council needs your support. We would appreciate the Town of Dorset supporting our continued operations with \$525.00.

**BROC Services and Programs  
Dorset**

Total Services Provided

I. Outreach Services	
A. Education	1
Includes Adult Basic Ed., Day Care etc.	
B. Employment	1
Includes Job Search Counseling, Employment opportunities, etc.	
C. Income	3
D. Use of Other Programs	4
Includes Medicaid, Family Support, Goods, Health, etc.	
E. Housing	8
Includes temporary & permanent shelter, Subsidized housing, etc.	
F. Food and Nutrition	5
Includes Food Shelves, Food Stamps, etc.	
G. Emergency assistance	3
Includes actual financial aid and/or goods.	
II. Organizing Contacts	6
Includes agency and community projects, etc.	
III. Commodities	36
(eligible households)	
IV. Weatherizations	
V. Enhancements	2

**Expenditures Summary Sheet  
October 1, 1987 to October 1, 1988  
Town of Dorset**

I. Outreach Services	\$407.90
II. Community Organizing	\$24.90

III. Commodities Distribution	\$3,957.12
IV. Weatherization	
V. Enhancement	\$3,281.30
Total .....	\$7,671.22
I. Outreach:	
A - G Average salary and fringe \$4.15/half hour services G also includes actual dollar value of assistance given.	
II. Community Organizing:	
A & B average salary and fringe \$4.15/half hour times contact.	
III. Commodity Foods:	
Average food value only at \$9.16 per household per distribution.	
IV. Weatherization:	
Labor and materials at \$1600 per completion.	
V. Enhancement:	
Labor and materials at actual cost.	
Funding Request Amount	\$525.00

### Dorset Nursing Association Annual Report - 1988

Since 1965, Dorset Nursing Association (DNA), a non-profit, Medicare approved community health agency has provided health care services to individuals in the community. During the past year, DNA's staff of twelve cared for 118 individuals in their homes, counselled 975 adults and children in clinics, and attended to 257 school children. All this is possible because of DNA's ability to have a prompt, personal response to care requests. Our patients range in age from one week to ninety-six years. Each patient's care is planned according to their specific needs based on a thorough review and coordination of care services.

Current health figures show us that one out of seven Americans need home health care services. At DNA, our care services go beyond the traditional seven basic service components: nursing, home health aide services, homemaker, physical therapy, occupational therapy, speech therapy, and hospice. Home care now includes "high tech" services such as home intravenous therapy, apnea monitoring for an infant with difficulty breathing, and special pain medication devices. These "high tech" services enhance the health care to the patient and support patients in the comfort of their

homes. Dorset Nursing Association's philosophy is to give care and comfort, to promote independence and to preserve each individual's quality of life.

In addition to the health care services delivered as "treatment", DNA's staff provides education, rehabilitation, problem identification, case managements, and coordination of any additional necessary services. In the past year DNA's "Wellness" programs include:

1. **Well Child Clinics**, held monthly, 220 children served
2. **Foot Clinics**, held monthly, 66 people served
3. **Flu Clinics**, fall 1988, 209 shots given
4. **School Nurse Health Services**, 257 school Children spending 457 nursing hours
5. **Blood Pressure Control/Cholesterol Screening**, 33 clinics held, 443 served
6. **Pap & Breast Self-exam Clinic**, 3 clinics held, 33 women served
7. **DNA/Red Cross Transportation**, 886 people served, 2,416 volunteer hours
8. **Physical & Occupational Therapy for School Children**,
  - a. 1987-'88 school year - 12 children served in the Bennington-Rutland Supervisory Union (BRSU) includes nine school districts
  - b. 1988-'89 (first 4 months) 17 students served by P.T. and O.T.

Therapy services to individual school districts are on a contract basis and coordinated through the Special Education Department at BRSU.

9. **Research Study of Functional Ability** of local residents in the Rupert and Dorset area. DNA is under contract with the Brigham and Women's Hospital in Boston to interview and gather information from volunteers who are 65 years and older about their ability to remain in their independent living situations.

Community health care is a unique combination of caring, high technology and cost effectiveness that we at DNA believe is an humanistic response to the needs of people in the community. The benefits of fostering independence, seeking out and supporting the disadvantaged, keeping families together, and improving the quality of life are the "Cornerstones" upon which Dorset Nursing Association was established in 1965 and continues to guide the direction of DNA's health care services.



### Statistical information FYE - 1988

Total miles driven 43,380

#### Total Visits

Nursing	1668
Physical Therapy	157
Occupational Therapy	36
Home Health Aide	774
Speech	22

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2,657

Homemaker 1,016

Evaluation (Nursing) 12

---

Total visits 3,685

Patient Count by age: 64 yrs. or less 34

65 yrs. - 74 yrs. 25

75 yrs. - 84 yrs. 35

85 yrs. + 24

Marcia G. Russo, Director

Submitted - January 1989

### Dorset Village Public Library 1988 Annual Report

1988 was a year of change and challenge for the Library. We completed the building repairs as planned, with in budget and on time. A water leak of major proportions made us increase our fund raising efforts to cover the extra \$3,000 and by year's end we had made it thanks to some extraordinary donations.

We were most fortunate to have Gail Bumgardner join us as Librarian. Gail has many ideas on how to better serve our community. She is ably assisted by Betty Brown who is also new to our staff this year.

Mrs. Bumgardner has initiated a liaison with the area school libraries and we hope to increase the number of young patrons using our facilities. We have substantially improved our juvenile research department.

We want to express our thanks to Adelaide Werger, who has continued to fill the McIntyre Gallery with the works of local artists, and also to the volunteers who have given so much time in helping with the voluminous detail work involved in running a library. Thanks also to the Trustees who faithfully watch over our operating affairs.

At the end of this eventful year we are pleased with our progress and express gratitude to the generous patrons who continue to support our Library, and through it the community.

Barbara Howland  
President  
Board of Trustees  
January, 1988

### Annual Report of the Manchester Rescue Squad

Manchester Rescue Squad responded to 808 calls for emergency medical service in 1988. We covered nearly 30,000 miles and our members invested 3,633 man hours.

From January 1, to December 31, 1988 our calls breakdown as follows:

Manchester	444
Dorset	131
Danby/Mt. Tabor	29
Rupert	2
Bromley	4
Southwestern Vt. Medical Center	21
Rutland Regional Medical Center	12
Northshire Medical Associates	148
Manchester Medical Center	4
Arlington	4
Other	9

*\$ 5000 - \$ 50 per  
approx Capita*

1988 was a record setting year for the Manchester Rescue Squad. Not only have the number of calls hit an all time high, but the month of July saw us exceed the 100 call mark.

In order to maintain our quality of excellence in emergency medical care our recruitment efforts brought about the addition of the following new members, all residents of Manchester:

Patricia Casey  
Thomas Curran  
Christina Mansfield  
Joshua Wien  
Linda Wien

Our search continues to add more qualified, dedicated people to

assist us in maintaining our high standards in providing this valuable community service.

1989 offers an exciting time for the Manchester Rescue Squad. July 15th marks the 25th year of organization and service. Many plans are under way to make this a memorable year.

As always, we wish to thank everyone for their continued assistance and support.

Respectfully submitted,

Patrick J. Porch, President  
Linda J. O'Leary, Secretary

**McBride-Harwood Post, No.44  
American Legion  
Annual Report for 1988**

The years come and go faster each year and the Legion is still doing about the same each year with our funds.

As in the past we contributed to at least 12 needy organizations. We would like to have new flags available when local people wish to buy one, but so far our Memorial Day activities use up most of our surplus each year.

The triangle for the kids bicycles that were to be distributed at school were finally given out by the Legion members. It seems that it would disturb things too much if they were given out at school.

We would like to announce that our regular meetings are the second Tuesday of each month at the Sportsman Club and we would welcome anyone that would like to come.

We wish to thank the town for their continued support.

Respectfully submitted,

Peter W. Brooks  
Commander

**Retired Senior Volunteer Program (RSVP)**  
**Dorset**  
**Annual Report**  
**December 1988**

The Retired Senior Volunteer Program in its fifteenth year of operation maintains its vital role in the Northshire area. RSVP retired volunteers age 60 and over are continuing their community involvement by using their vast accumulation of skills and knowledge in volunteer service through the non-profit organizations they serve. The community benefits by this valuable source of free manpower at a time when human service agencies are finding the needs of their communities growing while their resources to meet these needs are diminishing.

During the period from November 1, 1987 through October 31, 1988 the Northshire RSVP volunteers contributed 5,465 hours to 21 non-profit organizations. These hours were contributed by volunteers including 44 Manchester residents and 15 Dorset residents. Another 2300 hours were contributed by Arlington area RSVP volunteers who serve Northshire organizations such as Hildene, Manchester Health Service and Dorset Nursing Association-Red Cross Van.

In addition to serving local organizations such as the Manchester Health Services, the Chamber of Commerce, the Rescue Squad, Mark Skinner Library, Hildene, Manchester Elementary School, the Manchester town offices, the Meals on Wheels program, B-ROC Food Distribution, Literacy Volunteers of Mettowee/Northshire, Northshire Day School, and Dorset Village Public Library many of our Northshire RSVP volunteers also perform necessary tasks for the American Red Cross, Medicare Information Hotline, nursing homes and the Vermont Veterans Home, Southwestern Vermont Medical Center, the Bennington County Regional Commission, and the IRS-AARP Senior Tax Counseling Project. RSVP volunteers are continuing with the Knitting Project with \$2300 worth of sweaters, hats, scarves and mittens distributed in 1988 to Bennington County children in need through the Bennington-Rutland Opportunity Council. A new project this year for Northshire RSVP volunteers works with the Dorset Nursing Association to develop a Friendly Visiting network for homebound persons or those in community residences. Another new project is a working group called Friends of Day Care Centers whereby RSVP volunteers help prepare materials for children's activities.

RSVP volunteers give willingly of their time and service and all too often their efforts go unnoticed. This year Lucille Fay, Fredrika Hilliard, Mildred O'Neal and Calvin Skinner were recognized for ten



years of volunteer service to the community. Eight persons were recognized for five years of community service as RSVP volunteers.

The RSVP program is unique in that it is organized to provide volunteer service to a variety of community-service organizations. Support services are provided by the program which help our senior volunteers in their commitment to service in the community and include insurance coverage for volunteers, transportation reimbursement, and the expenses incurred for a Manchester-Dorset Volunteer Coordinator.

We ask the Town's support once again so that the RSVP program may continue to serve both the retiree volunteers and those they assist.

Respectfully submitted,

Lois Hatch  
Northshire Volunteer  
Coordinator

Dorothy Sullivan,  
Bennington County RSVP

### **Southwestern Vermont Area Agency on Aging**

The Southwestern Vermont Area Agency on Aging gratefully acknowledges the town appropriation of \$800.00 for the year 1988.

This Agency expects to spend **\$18,058** to assist elders in your community during its current fiscal year.

We provided the following services to elders residing in your community during our past fiscal year which ended September 30, 1988.

**Senior Meals:** 242 meals were served at the sites to 14 elders from your community. 1,151 meals were delivered to the homes of 13 elders who were homebound and unable to come to the mealsites. This service is often called "Meals on Wheels".

**Senior Advocate Assistance:** 25 persons over 60 received help through this program. Elders were assisted with applications and problem resolution in benefit programs such as Medicaid, Food Stamps and SSI. Advocate staff helped a number of elders who had questions or problems related to health care payments and insurance claims. Among other things, Advocates helped elders file Vermont Tax rebate claims and apply for energy program assistance.

This Agency provided support, directly or through, contract, for the following additional services that were used by elders in your community.

**-Long Term Care Ombudsman** - This individual provided advocacy assistance to residents of Community Care and Nursing Homes. The Ombudsman helped elders and if appropriate, family members or

friends, sort out information regarding financial assistance and other concerns related to institution care.

- **Information and Referral** - This Agency maintained a directory of services and programs available to elders in our area. Elders were able to access this information by either calling or visiting our office.

- **Legal Service Attorney for the Elderly** - The Area Agency provided funding for an Attorney whose role was to focus on the legal concerns of elders. This Attorney worked through the Vermont Legal Aid Office service in our region.

- **Essential Transportation** - On a limited basis, this Agency reimbursed mileage costs of volunteer drivers who transported elders needing this type of help to get to medical appointments or do essential food shopping.

This Agency is dependent on local support both financial and otherwise. We hope that the town of Dorset views the services offered through the Agency as worthwhile and beneficial to the elderly residents of Dorset.

For further information on services available to Senior Citizens in your community, contact the Office on Aging at 442-5436.

Respectfully submitted,

Rose Lapham, Coordinator  
Bennington County  
Nutrition Program



Marjorie Johnson, Town Managers' Secretary

### **University of Vermont Extension Service**

The UVM Extension Service is emphasizing educational programs in the following seven issues during fiscal year 1989 -

- Strengthening Youth and Families
- Improving Diet, Nutrition and Health
- Managing Consumer Resources
- Increasing Farm and Forest Profitability
- Maintaining Environmental Health
- Enhancing the Vitality of Vermont
- Promoting Leadership Development and Public Policy Education

Please contact the UVM Extension Service at 504 Main Street, P.O. Box 559, Bennington, Vermont 05201 or call us at 447-7582 for assistance.

The UVM Extensions Service Faculty and Staff:

Linda Aines - Small Business Development

Betty Bolognani - 4-H and Youth

Jim Clark - Agriculture

Dianne Lamb - Home Economics

Cheryl Kusala - Secretary

Norma Oldham - Secretary

Betty Waters - Expanded Food and Nutrition  
Education Program Aide

Sincerely yours, Dianne Lamb

County Extension Home Economist

**Town of Dorset Annual Meeting, February 29, 1988 & March 1, 1988**

The legal voters of the Town of Dorset, County of Bennington, State of Vermont, are hereby warned and notified to meet at the Dorset Elementary School, Dorset, Vermont, on the 29th day of February, 1988, at the hour of 7:30 o'clock in the evening to transact any business not involving voting by Australian Ballot, and on the 1st day of March, 1988 at the hour of 10:00 o'clock in the forenoon to transact voting by Australian Ballot as required by law.

Articles 2-6-7-8-9-10-11-12-13 will be on Australian Ballot March 1st. Poll will close at 7 o'clock on March 1st.

The meeting was called to order at 9:15 P.M. by Rhys Evans, Moderator.

**Article 1.** To hear reports of Town Officers and take proper action of the same. Motion was made by Geoffrey Chapman, seconded by Charles French. Mr. Tyler question the use of the sign fund, which is supposed to be used for replacement of signs that are vandalized. The new signs for the 25 miles speed limit within the town. In the Town Report on page 11 it shows road sign budget \$0, and is carried as an overexpenditure. Vernon Squires stated as a budgetary process it shows as an overexpenditure, if you check the investment fund it went from \$1,400.00 to a minus \$5.00.

Mr. Tyler also noted correction on page 16 of the Town Report. Dorset is not six square miles, but in fact six mile square, and in paragraph D, in March of the current year an annual Town Meeting is held, and the budget is legally enacted by a general town vote. Mr. Tyler stated it is not the budget, but a budget, and perhaps shall be rather than is. Many times in the past we have adjusted the budget, and voted a different budget than the budget.

Mr. Tyler also questioned the cost of the Vicon being \$18,716, what is it paying for. Mr. Squiers states this is the basic fee for the town to use the landfill. Mr. Tyler wants to make everyone aware that this does not in fact pay for each bag on that landfill.

The question was called, voted and carried.

**Article 2.** To elect Town Officers for the ensuing year. To be voted by Australian Ballot. Officers to be elected as:

Moderator, Town & School District, 1 year term	
Rhys Evan	93
Selectman, Town, 3 year term	
Warren Crawford	400



Selectmen, Town, 1 year terms	
Peter Sturges	411
David Wilson	358
Lister, 3 year term	
Charles Carpenter	427
Auditor, 3 year term	
Mason Clyde Heim	423
First Constable, 1 year term	
John H. Coolidge	465
Second Constable, 1 year term	
Theron D. Troumbley	477

## Article 2.

Delinquent Tax Collector, Town & School District, 1 year term  
Harold R. Beebe 484

Grand Juror, West Side, 1 year term

\*

Grand Juror, East Side, 1 year term

\*

Town Agent, 1 year term

\*

**Article 3.** To see if the Town will vote to raise money by taxation to pay current expense. Motion was made by Robert Wells Brown, seconded by Abbott DeRham. The question was called, voted, and carried.

**Article 4.** To see if the legal voters will authorize the collection of all Property Taxes on or before October 14, 1988 with no discount and delinquent interest at the maximum rate allowed by law. Motion was made by Harry Howland, seconded by James Kingston. The question was called, voted and carried.

**Article 5.** To see if the Town will authorize the Selectmen to take advantage of any State or Federal monies available. Motion was made by Abbott DeRham, seconded by Charles French. The question was called, voted and carried.

**Article 6.** To see if the voters shall approve the recorded Selectmen's Official budget as submitted with the Town Report. To be voted by Australian Ballot.

Yes 463

No 59

**Article 7.** Will the Town vote to appropriate the sum of \$5,000.00 to the Manchester Rescue Squad, Inc., to help defray cost of operations and equipment? To be voted by Australian Ballot. (By petition)

Yes **515**

No **15**

**Article 8.** Will the Town vote an appropriation \$800.00 to the support of the Southwestern Vermont Area Agency on Aging to be used for the Nutrition Program and other supportive services for the elderly in Dorset? To be voted by Australian Ballot. (By petition)

Yes **496**

No **34**

**Article 9.** To see if the Town will appropriate \$525.00 to the support of the Bennington-Rutland Opportunity Council, in support of services provided to Dorset's eligible clients. To be voted by Australian Ballot. (By petition)

Yes **425**

No **96**

**Article 10.** We, Dorset Residents, do hereby petition the Town of Dorset to place on the March 1, 1988 Warning the request for a vote to appropriate the sum of \$6,500.00 to the Dorset Nursing Assoc. Inc., to be voted by Australian Ballot. (By petition). Will the voters appropriate the sum of \$6,500.00 to the Dorset Nursing Association Inc.

Yes **460**

No **47**

**Article 11.** Will the Town of Dorset appropriate \$1,250.00 to the Retired Senior Volunteer Program (R.S.V.P.) for support of its activities? To be voted by Australian Ballot. (By petition)

Yes **466**

No **54**

**Article 12.** Will the voters of the Town of Dorset vote to approve, in accordance with 24 V.S.A., Chapter 117, the proposed amendments to the Dorset Zoning By-Laws, the full text of which is being detailed in Appendix "A" in the 1987 Dorset Annual Town Report? To be voted by Australian Ballot.

Yes **379**

No **123**

**Article 13.** Will the voters of the Town of Dorset vote to prohibit additional travel trailers campgrounds in the Town of Dorset? The full text of which is being detailed as appendix "B" in the 1987 Dorset Annual Town Report. To be voted on Australian Ballot.

Yes **372**

No **147**

**Article 14.** To transact any other business proper to come before this meeting. Warren Crawford commented on the "homerule" amendment.

Shall the Town instruct our legislators to vote to amend the

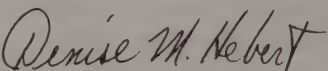
Vermont Constitution by adding a Municipal "home rule" amendment which would be worded as follows:

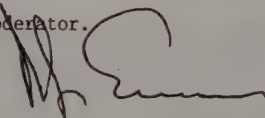
To reaffirm the customary and traditional liberties of the people with the respect to the conduct of their local government and to grant and confirm to the people the right of self-government in local matters, the voters of any organized city, town or village shall have the power to adopt, and amend a charter on all matters, not specifically prohibited by the constitution or general law, which are local and municipal in character. If a charter adopting alteration or amendment is approved by a majority of the voters voting therein, it shall become effective on the first day of the next succeeding municipal fiscal year unless otherwise specified in the charter. This power shall be in addition to powers specifically granted cities, towns and villages through legislation. This section shall be liberally construed in favor of municipalities."

The basic reason is it allows you the voters to send a message to your legislators, that you want to retain local control over matters of a local nature. If the legislature mandates programs on the backs of local government without addressing the question of funding. The result must come from local property taxes, which are the only sources we have to pay for our local services. We are losing control of our only source of funding for our local requirements, Mr. Crawford stated. Walter Freed commented, how we want Dorset to be, and what we want Dorset to be. We are not quite ready to give up some of these rights. This takes away our form of town government, and no we are not in favor of it. We want control at the local communities.

The moderator called to questions, voted and carried. This is not a non-binding article but, advisory position.

With no other business to come before this meeting it was recessed at 9:05 P.M. until March 1, 1988 at 10:00.

Clerk 

Moderator. 

**Dorset Town School District Annual Meeting, February 29, 1988 & March 1, 1988**

The meeting was called to order by Moderator, Rhys Evans at 7:30 P.M. The moderator noted the Town Report was dedicated to Kathleen Ludlam, and a round of applause was given for good services to the Town.

A moment of silence for Sydney Meachem, who had served the Town for many years as moderator, who had passed away this last year.

Legal voters of the Town District of Dorset, County of Bennington, State of Vermont, are hereby warned and notified, to meet at the Dorset Elementary School in South Dorset on the 29th day of February, 1988 at the hour of 7:30 o'clock in the evening of said day to transact any business not involving voting by Australian Ballot or voting required to be by Ballot, and on the 1st day of March, 1988 at the hour of 10:00 o'clock in the forenoon, to transact any business involving voting required to be by Ballot. Polls will close at 7:00 o'clock in the evening on March 1st.

**Article 1.** To hear the reports of the Officers of the Dorset Town School District and to take proper action of the same. Motion was made by Warren Crawford, seconded by Abbott DeRham. Comments from the floor were given, then the question was called, voted and carried.

**Article 2.** To elect Town School District Officers for the ensuing year.

Moderator, Town & School District	
Rhys Evans	93
Delinquent Tax Collector, Town & School District, 1 year term	
Harold R. Beebe	484
School Director, 3 year term	
Bonnie Kilburn	285
School Director, 2 year term	
John P. Stannard	422

**Article 3.** To vote a sum of money necessary for the support of the school district for the fiscal year of July 1, 1988 to June 30, 1989. Motion was made by William Mahlmann, to accept the reports as printed in the Town Report, seconded by Calvin Skinner. Discussions from the floor on the teachers contracts, and the schools bond, then the question was called, voted and carried.



**Article 4.** Shall the Board of School Directors be authorized (pursuant to the provisions of Section 562 (7) of Title 16 of the Vermont Statutes Annotated) to purchase, for the school purposes, a parcel of vacant land consisting of 7.05 acres, located off Morse Hill Road and adjacent to the present school site, from the Estate of Rose Anna Wade for the sum of \$50,000.00. Motion was made by Chester Andrews, seconded by Nathaniel Tyler. After a few minutes of discussion from the floor, Warren Crawford made a motion to call for a vote. The question called, voted and a division of the house by the Moderator. Justices of the Peace counted the votes.

Yes **88**

No **67**

Article carried.

**Article 5.** Shall the Town School District of Dorset, Vermont adopt its annual budget by a vote by Australian Ballot? Motion was made **not** to adopt the annual budget by Australian Ballot by Nathaniel Tyler, seconded by Warren Crawford. Mr. Tyler commented, voting by Australian Ballot, does not get the attention for discussion on both sides of an article. The question was called, voted, and carried in a negative vote.

**Article 6.** To authorize the School Board to borrow money by issuance of notes not in excess of anticipated revenues for the school year. Motion was made by Geoffrey Chapman, seconded by Francis Hamlin. The question was called, voted, and carried.

**Article 7.** To see if the legal voters will authorize the collection of property taxes for the Dorset School District Budgetary Fund, one half on or before October 14, 1988, the second half on or before March 15, 1989, at no discount and delinquent interest at maximum allowed by law. Calvin Skinner motion for the article, seconded by Robert Ross. The question was called, voted and carried.

**Article 8.** To determine what compensation the Town School District will pay officers for the ensuing year. Motion was made by Geoffrey Chapman. Mrs. Foltan motion to table, until such time as the Board signs a contract with the teachers. The question was called to table the article, voted motion to table was defeated. Motion was made by Nathaniel Tyler to pay the same rate as last year seconded by Vernon Squiers. The question was called, voted and carried.

**Article 9.** To transact any other business to come before this meeting. John P. Stannard made a resolution, to re-initiate a school lunch program, which would run with other school systems in the

area. The board wants to hear the viewpoint of the people present. Comments were given by the audience. The school system should be asking, this question to the parents. This should be brought up once the addition is on. The amount of equipment on location would be needed, if we did the program, and the total cost involved. Time of year when lunch program would decline in numbers. This program maybe should be explored more. The Moderator stated this is advisory non-binding position for the school board directors.

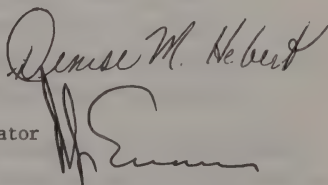
Warren Crawford stated he will comment on the home-rule, in other business of the Town Meeting.

Leon Edgerton stated, the cost of running a school system, is a little over \$500,000.00, including heat, electricity, insurance, and school salaries for 365 days a year. With 180 days in a school year, we are not getting full benefit. We are sitting in a building that is being used 180 days. Longer school year is now in effect in many school systems in the United States. A couple of things can be accomplished by a longer school year. We no longer have \$200,000 investment as we had several years ago. Today it is several million. We already have a \$500,000.00 annual expenditure, which covers a full year. We can run a much more efficient school system. Get annual teachers salaries where they want it. Get our youngsters in a competitive situation with the rest of the world. Perhaps we consider a longer school year.

With no other business to come before this meeting, it was recessed at 8:55 P.M. until 10:00 A.M. March 1, 1988.

Clerk

Moderator

The block contains two handwritten signatures. The top signature is for Denise M. Hebert, written in a cursive script. The bottom signature is for the Moderator, also in cursive, and is partially obscured by the 'Moderator' text label.

## TOWN OF DORSET WARNING

Legal voters of the Town of Dorset, County of Bennington, State of Vermont are hereby warned and notified to meet at the Dorset Elementary School, Dorset, Vermont on the 6th day of March, 1989, at the hour of 7:30 o'clock in the evening to transact any business not involving voting by Australian Ballot, and on the 7th day of March, 1989 at the hour of 10 o'clock in the forenoon to transact voting by Australian Ballot as required by law.

(Article 2-6-11-12-13-14-15-16-17-18 will be on Australian Ballot on March 7th. Polls will close at 7 o'clock on March 7th.)

ARTICLE 1. To hear reports of Town Officers and take proper action on same.

ARTICLE 2. To elect Town Officers for the ensuing year. To be voted by Australian Ballot. Officers to be elected as follows:

Moderator, Town .....	1-year term
Selectman .....	3-year term
Selectmen .....	1-year term
Selectmen .....	1 year term
Treasurer, Town .....	3-year term
Lister .....	3-year term
Auditor .....	3-year term
First Constable .....	1-year term
Second Constable .....	1-year term
Delinquent Tax Collector .....	1-year term
Grand Juror, West Side .....	1-year term
Grand Juror, East Side .....	1-year term
Town Agent .....	1-year term

ARTICLE 3. To see if the Town will vote to raise money by taxation to pay current expenses.

ARTICLE 4. To see if the legal voters will authorize the collection of all Property Taxes on or before October 12, 1989 with no discount and delinquent interest at the maximum rate allowed by law.

ARTICLE 5. To see if the Town will authorize the Selectmen to take advantage of any State or Federal monies available.

ARTICLE 6. To see if the voters shall approve the recorded

*Corrected  
Madeline  
Shover*

Selectmen's official budget as submitted with the Town Report. To be voted by Australian Ballot.

ARTICLE 7. Will the voters approve the sum of \$10,000.00 to replenish the Recreational Development Fund for 1989?

ARTICLE 8. Will the voters approve the Recreational Development Fund as a budgetary item in future years?

ARTICLE 9. Are you in favor of expanding the Green Mountain Forest Proclamation Boundary to the westerly boundary of the Town of Dorset? *Table (Gerry)*

ARTICLE 10. Will the voters approve the forming of a homecoming committee to plan and execute events for the bicentennial in 1991? *yes*

ARTICLE 11. Will the Town vote to appropriate the sum of \$5,000.00 to the Manchester Rescue Squad, Inc. to help defray costs of operations and equipment? By petition. To be voted by Australian Ballot. *inc \$1,015 inc in fees add 28000*

ARTICLE 12. Will the voters approve the sum of \$1,000.00 to support the general operation of the Dorset Village Public Library? By petition. To be voted by Australian Ballot. *with 28000*

ARTICLE 13. Will the voters approve the sum of \$6,500.00 to the Dorset Nursing Association, Inc.? By petition. To be voted by Australian Ballot.

ARTICLE 14. Will the voters of Dorset approve the sum of \$3,000.00 to the support of the Mettowee Valley Community Center? By petition. To be voted by Australian Ballot.

ARTICLE 15. Will the Town vote an appropriation of \$1,000.00 to the Southwestern Vermont Area Agency on Aging to be used for the Nutrition Program and other Supportive Services for the elderly in Dorset? By petition. To be voted by Australian Ballot.

ARTICLE 16. Will the voters approve the sum of \$525.00 to support The Bennington Rutland Opportunity Council, Inc. (BROC) for provision of services to disadvantaged residents of the Town of Dorset? By petition. To be voted by Australian Ballot.



ARTICLE 17. Will the Town of Dorset appropriate \$1,250.00 to the Retired Senior Volunteer Program (R.S.V.P.) for support of its activities? By petition. To be voted by Australian Ballot.

ARTICLE 18. Will the Town vote to appropriate \$725.00 in support of the Northshire Day School to be used to upgrade plumbing at the school? By petition. To be voted by Australian Ballot. *brought up by Claire*

ARTICLE 19. To transact any other business to properly come before this meeting.

Dated at Dorset, Vermont this 27th day of January, A.D., 1989.

*William J. Mahlmann* William J. Mahlmann  
— *Peter Sturges* Peter Sturges  
\_\_\_\_\_ Warren Crawford  
— *James Faszholz* James Faszholz  
— *David Wilson* David Wilson

Selectmen, Town of Dorset, Vermont

Dorset Town Clerk's Office  
Dorset, Vermont  
Received for Record *27th*  
Day of *January* A.D., 19*89*  
At *3* o'clock and *45* minutes *P*M  
And recorded in Vol. *12* Page *340*  
Attest: *Denise M. Nebel*  
Town Clerk

*Budget preparation  
over 4000  
by public  
10 times voted  
Terry  
Mary Coolidge  
Harris, Extension*

*Group Budget under Chapter 40  
 hearings.*

WARNING  
 DORSET TOWN SCHOOL DISTRICT

Legal voters of the Town School District of Dorset, County of Bennington, State of Vermont, are hereby warned and notified to meet at the Dorset Elementary School in South Dorset on the 6th day of March, 1989 at the hour of 7:30 o'clock in the evening of said day to transact any business not involving voting by Australian Ballot or voting required by law to be by ballot, and on the 7th day of March, 1989, at the hour of 10:00 o'clock in the forenoon to transact any business involving voting by Australian Ballot or voting required by law to be by ballot. Polls will close at 7:00 o'clock in the evening on March 7th.

Article 1. To hear the reports of the Officers of the Dorset Town School District and to take proper action on the same.

Article 2. To elect Town School District Officers for the ensuing year. (To be voted by Australian Ballot)

Article 3. To vote a sum of money necessary for the support of the school district for the fiscal year of July 1, 1989 to June 30, 1990.

Article 4. To authorize the School Board to borrow money by issuance of notes not in excess of anticipated revenue for the school year.

Article 5. To see if the legal voters will authorize the collection of property taxes for the Dorset School District Budgetary Fund, one half on or before October 12, 1989, the second half on or before March 16, 1990, at no discount and delinquent interest at maximum allowed by law.

Article 6. To determine what compensation the Town School District will pay officers for the ensuing year.

Article 7. To transact any other business proper to come before this meeting.

Dated at Dorset, County of Bennington and State of Vermont, this 9 day of January, 1989.

*School Directors 750  
 " Treas. 6.00*

*Walter Freed*  
 Walter Freed, Chairperson

*Cynthia Marion*  
 Cynthia Marion

*John Stannard*  
 John Stannard, Jr.

*Nancy Rubadeau*  
 Nancy Rubadeau

*Bonnie Kilburn*  
 Bonnie Kilburn

Received for record and recorded this 14 day of January 1989  
*Denise M. Hebert*  
 Denise Hebert, Town Clerk

*Chair 750  
 Electmen 700  
 Treas 6.00*

*5% add enrollment in Budget  
 20% increase  
 Secondary  
 Special Ed -*

## ELECTED TOWN OFFICERS

Moderator, Town	1 year term 1989	Rhys Evans
Moderator, School	1 year term 1989	Rhys Evans
Town Clerk, Town	3 year term 1990	Denise M. Hebert
Town Clerk, School	3 year term 1990	Denise M. Hebert
Town Treasurer, Town	3 year term 1989	*Karen Bovey
Town Treasurer, School	3 year term 1989	*Karen Bovey

### Selectmen

Term expires 1989	3 year term	James Faszholtz
Term expires 1989	1 year term	Peter Sturges
Term expires 1989	1 year term	David Wilson
Term expires 1990	3 year term	William Mahlmann
Term expires 1991	3 year term	Warren Crawford

### School Directors

Term expires 1989	3 year term	Nancy Rubadeau
Term expires 1989	2 year term	Cynthia Marion
Term expires 1990	2 year term	John P. Stannard
Term expires 1990	3 year term	Walter E. Freed
Term expires 1991	3 year term	Bonnie Kilburn

### Listers

Term expires 1989	3 year term	Maureen McGovern
Term expires 1990	3 year term	Marian Temme
Term expires 1991	3 year term	Charles Carpenter

### Auditors

Term expires 1989	3 year term	Harry A. Howland
Term expires 1990	3 year term	Francis B. Hamlin, Jr.
Term expires 1991	3 year term	Mason Clyde Hein

First Constable	1 year term 1989	John H. Coolidge
Second Constable	1 year term 1989	Theron D. Troumbley
Delinquent Tax Collector Town & School	1 year term 1989	Harold R. Beebe
Grand Juror, West Side	1 year term 1989	*
Grand Juror, East Side	1 year term 1989	*
Town Agent	1 year term 1989	*

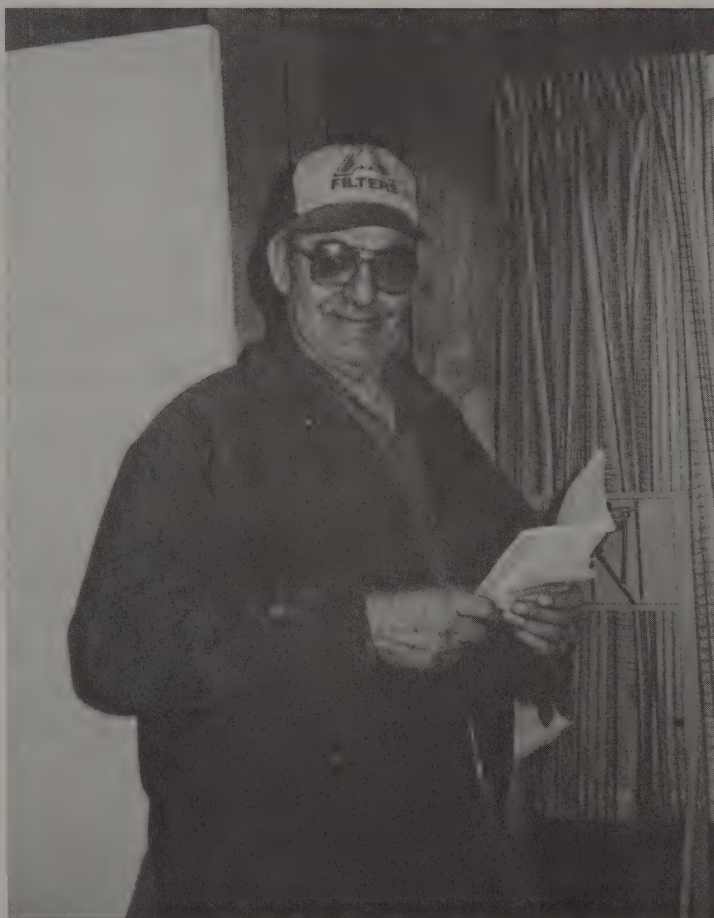
## **Justice of the Peace**

Term expires 1989

William Barrows  
Harold R. Beebe  
Karen Bovey  
Charlotte Brooks  
Lucille Fay  
Walter Read, Sr.  
Calvin Skinner

## **Appointment**

\* Appointment made by the Board of Selectmen



Joseph E. King, Highway Foreman



## APPOINTED TOWN OFFICERS

Town Manager	Vernon C. Squiers	Appointed 1970
Town Manager Secretary	Marjorie Johnson	
Health Officer &		
Town Service Officer	Marion Ford	
Civil Defense Chairman	Vernon C. Squiers	
Civil Defense Vice Chairman	William J. Mahlmann	
Civil Defense Communicators	Vernon C. Squiers	
	William J. Mahlmann	

Bennington County	
Regional Commissioners	Donald Johnson
	George Wallace

Assistant Town Clerk	Jane P. Beebe	
Planning Commisioner:		
Chairman	Nancy Hagen	1991
Vice Chairman	Henry Chandler	1989
Secretary	Angela Coolidge	1991
	Donald Kellogg	1989
	Shirley T. Casey	1990
	Abbott deRham	1990
	William Calfee	1991
	Frank Kropa	1992
	Scott MacKenzie	1992

All terms 4 years. All terms expire April 30 of the year indicated.

## APPOINTED TOWN OFFICERS

Zoning Board of Adjustment:		
Chairman	Allie Hart, Jr.	1991
Vice Chairman	Dagmar Neubauer	1989
	Marion Ford	1989
	Albert Schomp	1989
	George Christie	1990
	Dr. Gail Coghlan	1990
	Richard (Tuck) Rawls	1990
	James Comar	1991
	Roy Foltan	1991

All terms 3 years. All terms expire April 30 of the year indicated.

Secretary for Zoning Board		
of Adjustment	Louise Brown	
Zoning Administrator	Martin Franklin	1991
Asst. Zoning Administrator	Frank Kropa	

## MISCELLANEOUS TOWN INFORMATION

Emergency Fire Telephone	362-2121
Rescue Squad	362-2121
State Police	362-3639
Town Clerk	362-1178
Town Manager's Office	362-4571
	362-1178 Ext. 13
Town Manger's Secretary	362-4571
	362-1178 Ext. 11
Town Constables:	
John H. Coolidge	867-4408
Theron D. Troumbley	867-5342
Schools:	
Dorset Elementary	362-2606
Long Trail	867-5717
Burr & Burton Seminary	362-1775
Post Offices:	
Dorset	867-5501
East Dorset	362-3233
Fire Warden:	
Harry Sheldon	362-2517
Dorset Village Public Library	867-5774

## MISCELLANEOUS TOWN INFORMATION TOWN CALENDAR

Town Manager: 9:00 A.M. to 12:00. Town Office (other hours by appointment.)

Town Manager's Secretary: 9:00 A.M. to 12:00. Town Office.

Town Clerk's Office: Monday through Firday, 9:00 A.M. to 2 P.M.

Town Office (other hours by appointment).

Planning Commission: First Tuesday each month at 7:30 P.M. Town Office.

School Board: Second Tuesday each month at 7:30 P.M. Dorset Elementary School.

Board of Selectmen: Second Tuesday each month at 7:30 P.M. Town Office.

Zoning Administrator: Tuesday and Thursday mornings, 9:00 A.M. to 11:00 A.M. Town Office.

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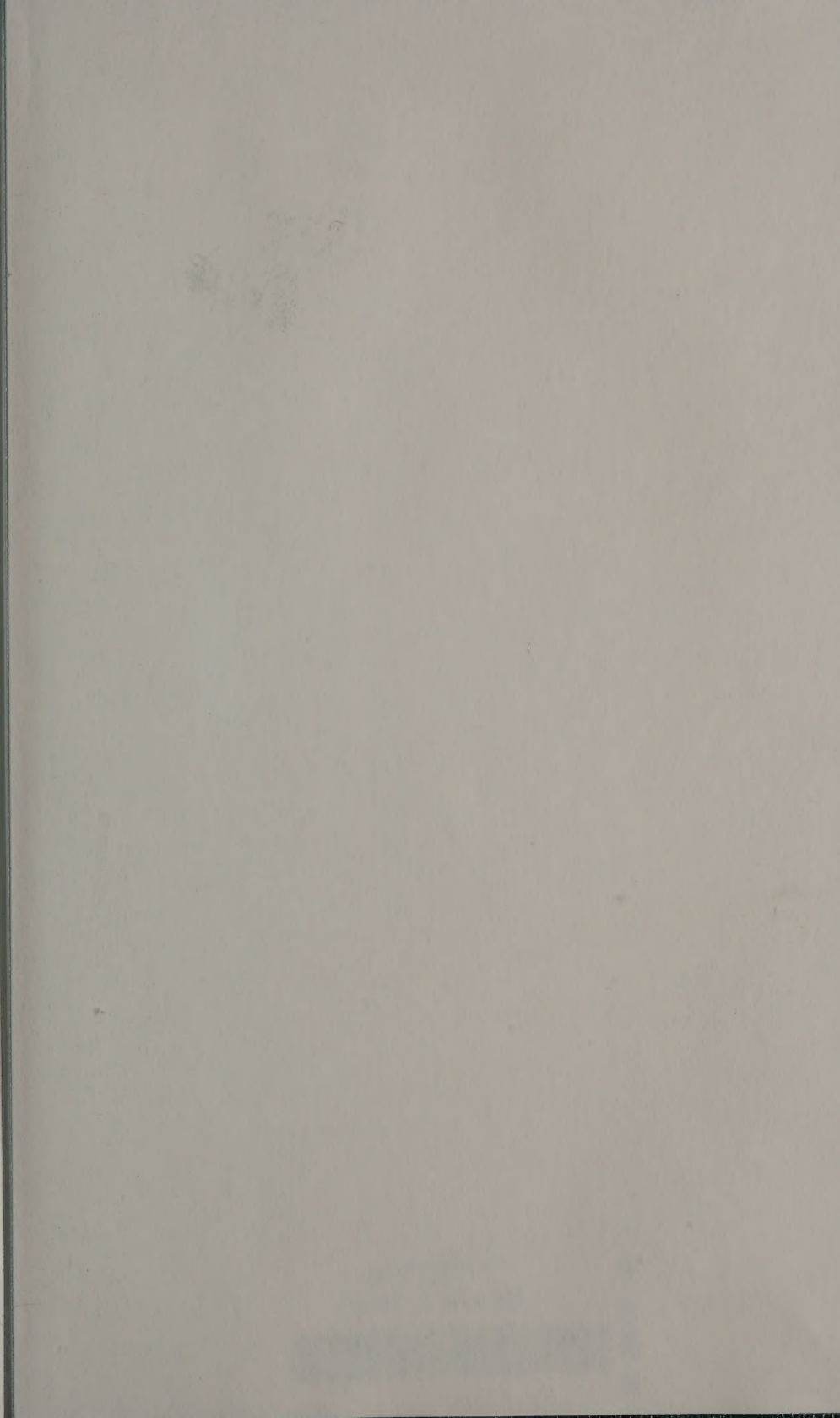




**TOWN OF DORSET**  
**P.O. Box 325**  
**Dorset, VT 05251-0325**

**Box Holder  
and  
Rural Route**

**BULK RATE**  
**U.S. Postage**  
**Permit No. 4**  
**Dorset, Vermont**  
**05251**

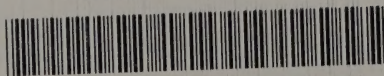






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